

SINGLE AUDIT REPORT

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**For the Year Ended June 30, 2025
Issued March 30, 2026**

State of Louisiana

Single Audit Report for the Year Ended June 30, 2025

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

LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

FIRST ASSISTANT LEGISLATIVE AUDITOR
BETH Q. DAVIS, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 7354 or Report ID No. 80250060 for additional information.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$7.13. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31.

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

STATE OF LOUISIANA

Single Audit Report
for the Year Ended June 30, 2025

A copy of this report is being submitted to the Federal Audit Clearinghouse (FAC). The FAC will retain an archival copy of the report and make the report publicly available on its website at <https://fac.gov>. This report is also being transmitted to the Office of Inspector General of the United States Department of Health and Human Services, which is the cognizant federal agency for the Single Audit of the State of Louisiana.

The Independent Auditor's Report on the State of Louisiana's Basic Financial Statements dated December 30, 2025, has been issued under separate cover.

March 30, 2026

This page is intentionally blank.

March 30, 2026

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

The Legislative Auditor audits the activities of state departments, agencies, universities, and other organizational units to ensure accountability and to review compliance with certain laws and regulations relating to financial matters. The audit scope encompasses both state and federal funds. The *State of Louisiana Single Audit Report*, along with the *State's Annual Comprehensive Financial Report*, provides an overview of the financial operations of Louisiana state government for the fiscal year ended June 30, 2025.

The State of Louisiana's basic financial statements as of and for the year ended June 30, 2025, were issued on December 30, 2025, with unmodified opinions on all opinion units.

The *State of Louisiana's 2025 Single Audit Report* includes an audit report on the Schedule of Expenditures of Federal Awards, along with reports on compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters, as well as internal control over financial reporting and federal programs for the state. This year's report contains matters that require the attention of state government. Of the 25 reported findings, nine are repeat findings from previous audits. Findings related to federal programs include total federal questioned costs of approximately \$5.9 million. The respective federal grantors will ultimately determine the resolution of those questioned costs.

For fiscal year 2025, we issued qualified opinions on the state's compliance with:

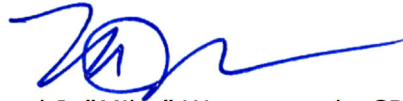
- Special Tests and Provisions requirements applicable to the Research and Development Cluster
- Subrecipient Monitoring requirements applicable to the Temporary Assistance for Needy Families program
- Eligibility and Subrecipient Monitoring requirements applicable to the Foster Care Title IV-E program
- Eligibility and Special Tests and Provisions requirements applicable to the Children's Health Insurance Program
- Subrecipient Monitoring requirements applicable to the Block Grants for Prevention and Treatment of Substance Abuse program
- Eligibility and Special Tests and Provisions requirements applicable to the Medicaid Cluster



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

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

Sincerely,

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

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

BQD:MJW:ch

TRANSMITTAL 2025

STATE OF LOUISIANA
SINGLE AUDIT REPORT
for the Fiscal Year Ended June 30, 2025

TABLE OF CONTENTS

| | Page No. |
|---|-------------------------------|
| Executive Summary | v |
| Audit Reports: | |
| Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 1 |
| Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance | 4 |
| | Schedule Page No. |
| Schedules of Findings and Questioned Costs: | |
| Summary of Auditor’s Results | A 10 |
| Financial Statement Findings..... | B 12 |
| Federal Award Findings and Questioned Costs | C 15 |
| Schedule of Unresolved Prior Audit Findings | D 57 |
| | Appendix |
| Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards..... | A |
| Management’s Corrective Action Plans and Responses to the Findings and Recommendations..... | B |
| Findings and Recommendations, Index by State Agency..... | C |
| Summary Schedule of Prior Audit Findings | D |

This page is intentionally blank.

Executive Summary

Executive Summary

State of Louisiana Single Audit Report for the Fiscal Year Ended June 30, 2025

Introduction

The Single Audit Report for the fiscal year ended June 30, 2025, includes the auditor's report on internal control over financial reporting and on compliance and other matters related to the State of Louisiana's financial statements. The report also includes the auditor's report on compliance with requirements applicable to major federal programs and on internal control over compliance. In addition, the report includes the Schedule of Expenditures of Federal Awards (SEFA) and the auditor's report on that schedule. These reports are supported by the schedules of findings and questioned costs in the accompanying report.

The Single Audit, performed by the Louisiana Legislative Auditor, was conducted in accordance with the Single Audit Act Amendments of 1996 and Title 2 of the U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The Single Audit includes the various departments, agencies, universities, and other organizational units included in the State of Louisiana's financial reporting entity, as defined by Governmental Accounting Standards Board Statement No. 14, *The Financial Reporting Entity*, as amended.

Findings and Questioned Costs

As a result of auditing Louisiana's basic financial statements and the SEFA, we identified certain deficiencies in internal control and instances of noncompliance 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.

The 2025 Single Audit Report includes 25 findings, of which nine (36%) are repeat findings from prior audits.

The report also discloses federal questioned costs totaling \$5,893,545, which are detailed in the Schedules of Findings and Questioned Costs (Schedule C) of the accompanying report. The resolution of these questioned costs will be determined by the respective federal awarding agencies.

The following pages present graphical summaries of the number of findings and related federal questioned costs by state entity, trend in total findings over the past five years, comparisons of new and repeat findings for fiscal year 2025, and trend and current status of federal questioned costs over the past five years.

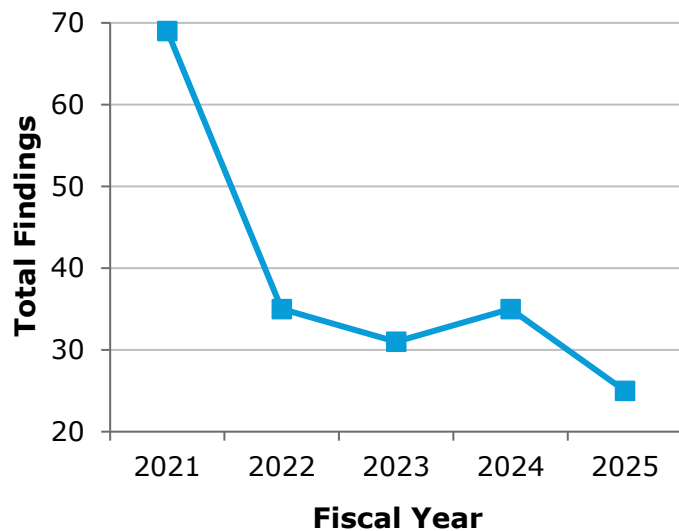
Executive Summary

State of Louisiana Single Audit Report
for the Fiscal Year Ended June 30, 2025

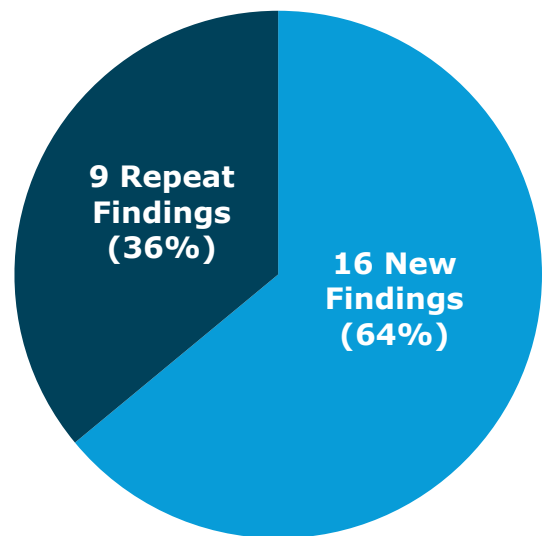
Findings and Federal Questioned Costs by State Entity

| State Entity | Number of Findings | Number of Repeat Findings | Federal Questioned Costs |
|--|--------------------|---------------------------|--------------------------|
| Capital Area Human Services District | 2 | | \$103,594 |
| Department of Children and Family Services | 9 | 1 | 71,278 |
| Louisiana Department of Health | 9 | 5 | 2,879,053 |
| Louisiana State University Health Sciences Center - Shreveport | 1 | 1 | |
| Road Home Corporation d/b/a Louisiana Land Trust | 1 | | 171,465 |
| Student Tuition Assistance and Revenue Trust Program | 1 | | 2,668,155 |
| University of Louisiana at Lafayette | 2 | 2 | |
| Total | 25 | 9 | \$5,893,545 |

Five-year Trend of Findings



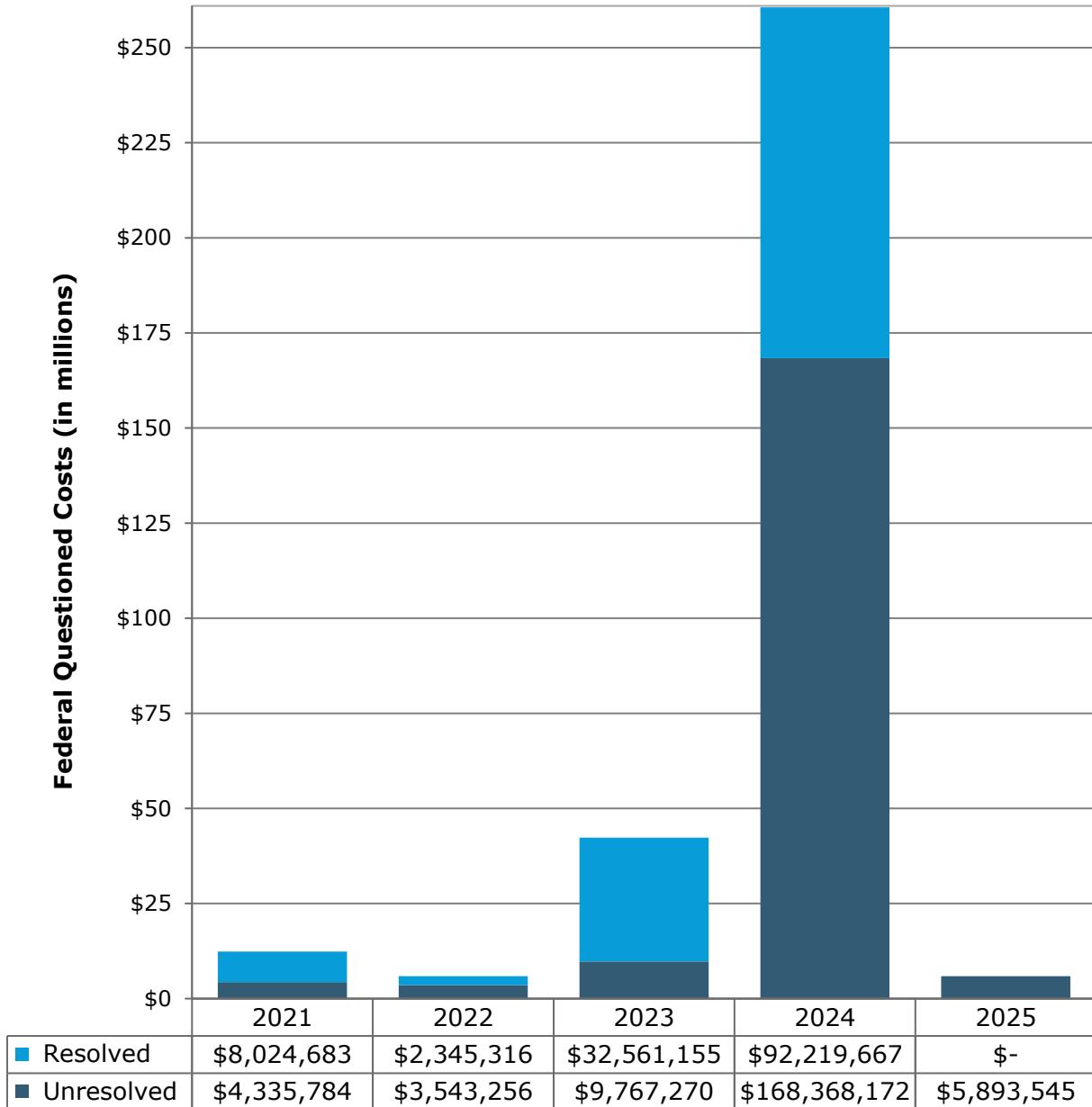
New vs. Repeat Findings



Executive Summary

State of Louisiana Single Audit Report
for the Fiscal Year Ended June 30, 2025

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



Executive Summary

State of Louisiana Single Audit Report
for the Fiscal Year Ended June 30, 2025

Material Weakness in Internal Control Financial Statement Finding

As a result of the 2025 Single Audit, the following finding was determined to be a material weakness in internal control over financial reporting and is reported in detail in Schedule B:

2025-001 - Inadequate Controls over Annual Financial Reporting
Louisiana Department of Health (Schedule B, pages 13-14)

Opinions on Compliance with Requirements Applicable to Major Federal Programs

As a result of the 2025 Single Audit, the auditors issued unmodified opinions on all major federal programs except for the following programs and compliance requirements:

Research and Development Cluster

Qualified Opinion on Special Tests and Provisions based on the following findings:

2025-003 – Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements
Louisiana State University Health Sciences Center – Shreveport (Schedule C, pages 19-21)

2025-004 – Control Weakness and Noncompliance with Special Tests and Provisions Requirements
University of Louisiana at Lafayette (Schedule C, pages 21-23)

Temporary Assistance for Needy Families (ALN 93.558) and Foster Care Title IV-E (ALN 93.658)

Qualified Opinion on Subrecipient Monitoring based on the following finding:

2025-013 – Noncompliance and Control Weakness Related to Subrecipient Monitoring Requirements
Department of Children and Family Services (Schedule C, pages 34-36)

Foster Care Title IV-E (ALN 93.658)

Qualified Opinion on Eligibility based on the following finding:

2025-016 - Noncompliance with and Control Weaknesses over Foster Care Requirements
Department of Children and Family Services (Schedule C, pages 39-40)

Executive Summary

State of Louisiana Single Audit Report for the Fiscal Year Ended June 30, 2025

Children's Health Insurance Program (ALN 93.767) and Medicaid Cluster

Qualified Opinion on Eligibility based on the following finding:

2025-019 – Inadequate Internal Controls over Eligibility Determinations

Louisiana Department of Health (Schedule C, pages 44-46)

Qualified Opinion on Special Tests and Provisions based on the following findings:

2025-023 – Noncompliance with Fee-for-Service Provider Revalidation Requirements

Louisiana Department of Health (Schedule C, pages 51-52)

2025-024 – Noncompliance with Managed Care Provider Enrollment and Screening Requirement

Louisiana Department of Health (Schedule C, pages 52-53)

Block Grants for Prevention and Treatment of Substance Abuse (ALN 93.959)

Qualified Opinion on Subrecipient Monitoring based on the following finding:

2025-020 – Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements

Louisiana Department of Health (Schedule C, pages 47-48)

Material Weaknesses in Internal Control Federal Award Findings

As a result of the 2025 Single Audit, the following eight findings were determined to be material weaknesses in internal control over compliance with federal program requirements and are reported in detail in Schedule C:

2025-003 - Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements

Louisiana State University Health Sciences Center - Shreveport (Schedule C, pages 19-21)

2025-004 - Control Weakness and Noncompliance with Special Tests and Provisions Requirements

University of Louisiana at Lafayette (Schedule C, pages 21-23)

2025-013 – Noncompliance and Control Weakness Related to Subrecipient Monitoring Requirements

Department of Children and Family Services (Schedule C, pages 34-36)

Executive Summary

State of Louisiana Single Audit Report for the Fiscal Year Ended June 30, 2025

2025-016 - Noncompliance with and Control Weaknesses over Foster Care Requirements

Department of Children and Family Services (Schedule C, pages 39-40)

2025-019 – Inadequate Internal Controls over Eligibility Determinations

Louisiana Department of Health (Schedule C, pages 44-46)

2025-020 – Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements

Louisiana Department of Health (Schedule C, pages 47-48)

2025-023 – Noncompliance with Fee-for-Service Provider Revalidation Requirements

Louisiana Department of Health (Schedule C, pages 51-52)

2025-024 – Noncompliance with Managed Care Provider Enrollment and Screening Requirement

Louisiana Department of Health (Schedule C, pages 52-53)

Expenditures of Federal Awards

In addition to auditing the state’s financial statements, we examined expenditures of certain federal award programs administered by the State of Louisiana reporting entity. For the fiscal year ended June 30, 2025, the State of Louisiana reported more than \$25 billion in monetary and non-monetary federal award activity (including loan programs) on the SEFA. Of this total, \$1.72 billion represented COVID-19 expenditures, which accounted for approximately 7% of total federal expenditures for fiscal year 2025.

Major federal award programs were identified on a statewide basis in accordance with the criteria established by Uniform Guidance and the Single Audit Act Amendments of 1996. For fiscal year 2025, these major programs accounted for approximately 56% of the State of Louisiana’s total federal award expenditures.

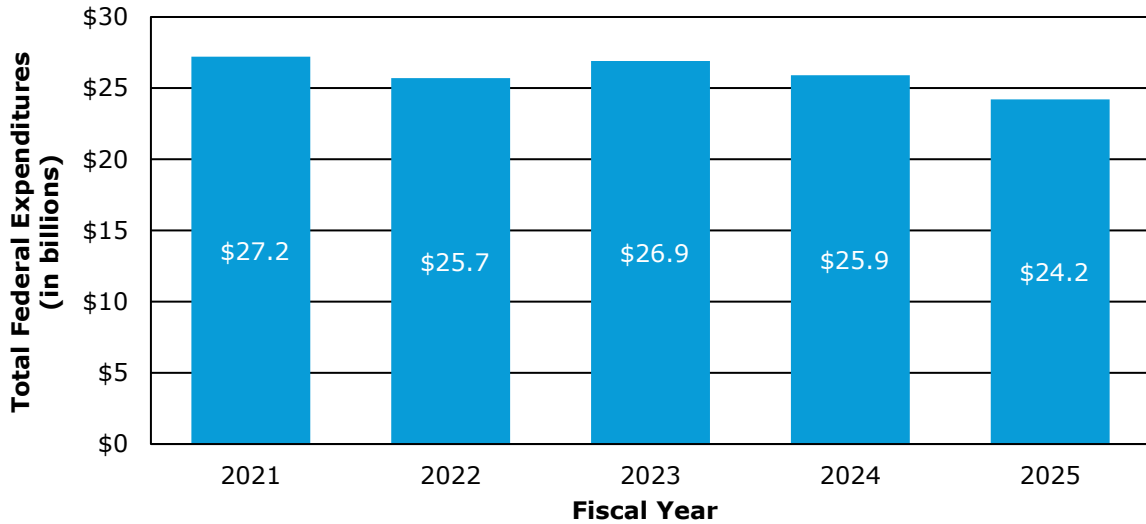
The following graphs illustrate federal expenditures reported by the state. These illustrations include:

- The trend of federal awards expenditures (excluding loan programs) over the past five years
- Major programs expenditures compared to total federal expenditures
- COVID-19 federal expenditures compared to total federal expenditures
- The percentage of total federal awards expenditures by federal agency
- The percentage of total federal awards expenditures by state entity

Executive Summary

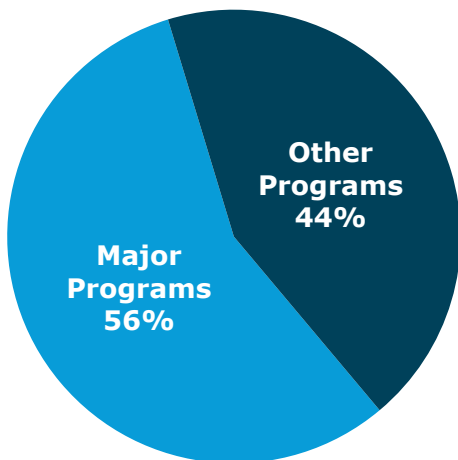
State of Louisiana Single Audit Report
for the Fiscal Year Ended June 30, 2025

Trend of Federal Awards Expenditures over the Past Five Years

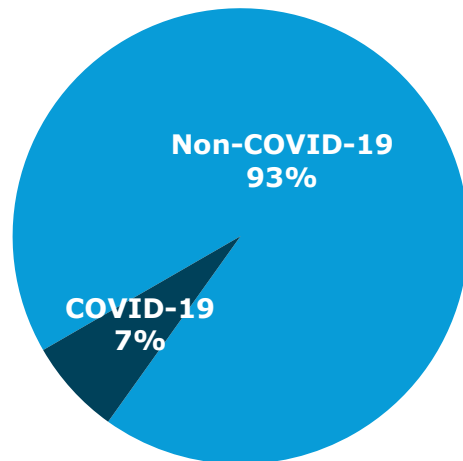


For fiscal year 2025, total federal award expenditures reported in Appendix A were \$24,238,326,611 (excluding loan programs).

**Fiscal Year 2025
Major Programs vs.
Total Federal Expenditures**
\$14,262,840,346 vs. \$25,281,411,750
(including loan programs)



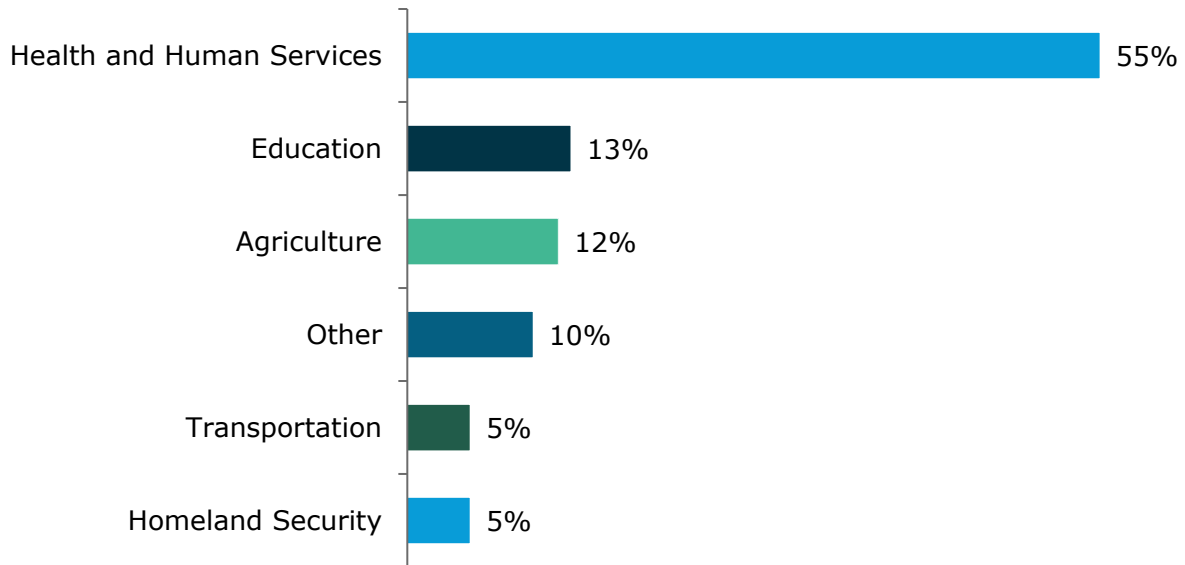
**Fiscal Year 2025
COVID-19 Expenditures vs.
Total Federal Expenditures**
\$1,719,405,267 vs. \$25,281,411,750
(including loan programs)



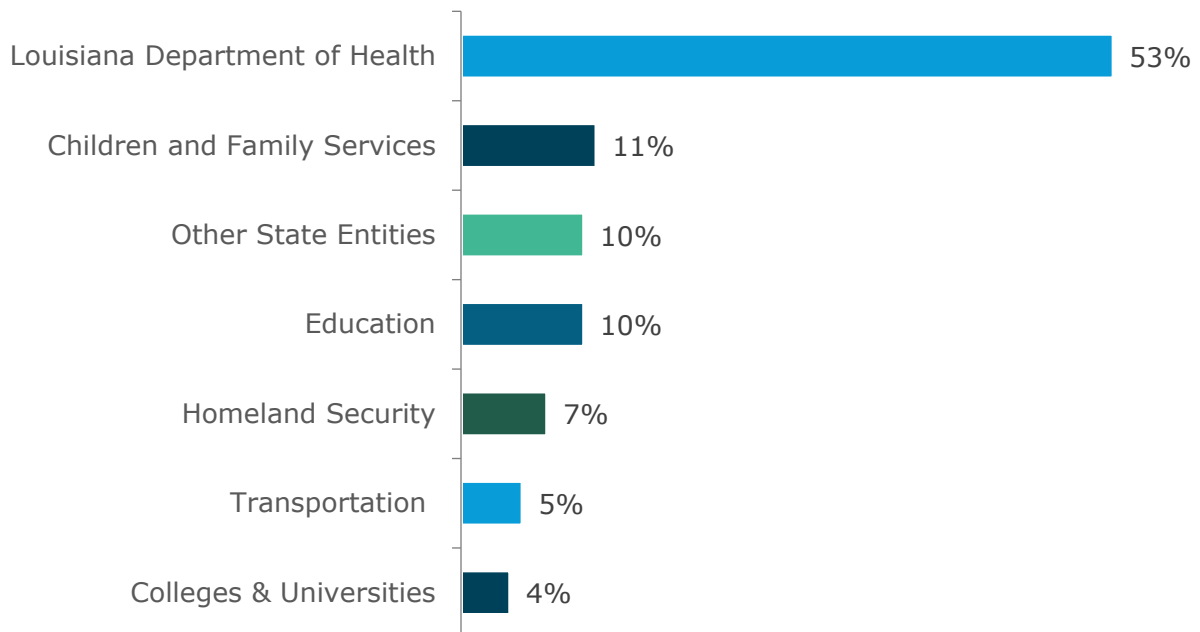
Executive Summary

State of Louisiana Single Audit Report
for the Fiscal Year Ended June 30, 2025

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



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



Audit Reports

December 30, 2025

Independent Auditor's Report**Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund, and the aggregate remaining fund information of the State of Louisiana, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the state's basic financial statements, and have issued our report thereon dated December 30, 2025.

Our report includes an Emphasis of Matter section that states, as of September 2025, the Louisiana Workforce Commission identified approximately 110,066 claims filed from March 15, 2020, through June 30, 2025, that were paid totaling approximately \$860 million, with various unresolved issues indicating potential overpayments to claimants.

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

Report on Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in Schedule B of the accompanying schedules of findings and questioned costs as item 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Louisiana's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

State of Louisiana's Response to Finding

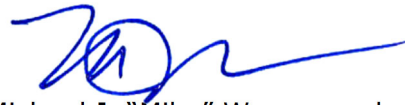
Government Auditing Standards requires the auditor to perform limited procedures on the State of Louisiana's response to the finding identified in our audit and described in Schedule B of the accompanying schedules of findings and questioned costs. The State of Louisiana's response, included in Management's Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B), was not subjected to the other auditing procedures applied in the audit of the financial statements, and accordingly, we express no opinion on the response.

Honorable Jeff Landry, Governor
Honorable J. Cameron Henry, Jr., President, and Members of the Senate
Honorable Phillip R. DeVillier, Speaker, and Members of the House of Representatives
State of Louisiana
December 30, 2025

Purpose of This Report

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

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

LMN:RR:BQD:ch

AUDIT REPORTS 2025

March 30, 2026, except for the
Schedule of Expenditures of Federal Awards,
Dated December 30, 2025

Independent Auditor's Report

Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited the State of Louisiana's compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the State of Louisiana's major federal programs for the year ended June 30, 2025. The State of Louisiana's major federal programs are identified in the Summary of Auditor's Results section (Schedule A, pages 10-11) of the accompanying schedules of findings and questioned costs.

Qualified Opinion on Research and Development Cluster, Temporary Assistance for Needy Families, Foster Care Title IV-E, Children's Health Insurance Program, Block Grants for Prevention and Treatment of Substance Abuse, and Medicaid Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the State of Louisiana complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the Research and Development Cluster, Temporary Assistance for Needy Families (Assistance Listing 93.558), Foster Care Title IV-E (Assistance Listing 93.658), Children's Health Insurance Program (Assistance Listing 93.767), Block Grants for Prevention and Treatment of Substance Abuse (Assistance Listing 93.959), and the Medicaid Cluster for the year ended June 30, 2025.

Unmodified Opinion on Each of the Other Major Federal Programs

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

Honorable Jeff Landry, Governor
Honorable J. Cameron Henry, Jr., President, and Members of the Senate
Honorable Phillip R. DeVillier, Speaker, and Members of the House of Representatives
State of Louisiana
March 30, 2026, except for the Schedule of Expenditures of Federal Awards,
dated December 30, 2025

other major federal programs identified in the Summary of Auditor’s Results section of the accompanying schedules of findings and questioned costs for the year ended June 30, 2025.

Basis for Qualified and Unmodified Opinions

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

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

Matters Giving Rise to Qualified Opinions on Research and Development Cluster, Temporary Assistance for Needy Families, Foster Care Title IV-E, Children’s Health Insurance Program, Block Grants for Prevention and Treatment of Substance Abuse, and Medicaid Cluster

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

| Program/Cluster Name | Assistance Listing Number | Finding Number | Compliance Requirement |
|--|--|--|---|
| Research and Development Cluster | 10.225; 14.906; 15.423; 15.424; 16.831; 43.001; 43.008; 47.083; 81.117; 93.213; 93.393; 93.396; 93.837; 93.847; 93.853; 93.855; 93.859; 93.866 | 2025-003 (page 19) 2025-004 (page 21) | Special Tests and Provisions |
| Temporary Assistance for Needy Families | 93.558 | 2025-013 (page 34) | Subrecipient Monitoring |
| Foster Care Title IV-E | 93.658 | 2025-013 (page 34) 2025-016 (page 39) | Subrecipient Monitoring Eligibility |
| Children’s Health Insurance Program; Medicaid Cluster | 93.767; 93.778 | 2025-019 (page 44) 2025-023 (page 51) 2025-024 (page 52) | Eligibility Special Tests and Provisions |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 2025-020 (page 47) | Subrecipient Monitoring |

Honorable Jeff Landry, Governor
Honorable J. Cameron Henry, Jr., President, and Members of the Senate
Honorable Phillip R. DeVillier, Speaker, and Members of the House of Representatives
State of Louisiana
March 30, 2026, except for the Schedule of Expenditures of Federal Awards,
dated December 30, 2025

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

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The State of Louisiana’s basic financial statements include the operations of certain entities that were audited by other external auditors as described in Note H of Appendix A (pages A-46 to A-47). During the year ended June 30, 2025, six of these entities expended a total of \$519,025,894 in federal awards, which is not included in the State of Louisiana’s accompanying Schedule of Expenditures of Federal Awards. Our compliance audit, described in the Qualified and Unmodified Opinions section above, does not include the operations of these six entities because these component units engaged other auditors to perform an audit in accordance with Uniform Guidance.

Responsibilities of Management for Compliance

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

Auditor’s Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the State of Louisiana's compliance with the compliance requirements referred to

above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the State of Louisiana's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the State of Louisiana's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in Schedule C of the accompanying schedules of findings and questioned costs as items 2025-002 (pages 18 to 19), 2025-005 (pages 23 to 24), 2025-009 (pages 29 to 30), 2025-010 (pages 30 to 31), 2025-012 (pages 33 to 34), 2025-014 (pages 36 to 37), 2025-015 (pages 37 to 38), 2025-017 (pages 41 to 42), 2025-018 (pages 42 to 43), 2025-021 (pages 48 to 49), 2025-022 (pages 49 to 50), and 2025-025 (pages 53 to 54). Our opinion on each major federal program is not modified with respect to these matters.

Government Auditing Standards requires the auditor to perform limited procedures on the State of Louisiana's responses to the noncompliance findings identified in our compliance audit described in Schedule C of the accompanying schedules of findings and questioned costs. The State of Louisiana's responses, included in Management's Correction Action Plans and Responses to the Findings and Recommendations (Appendix B), were not subjected to the other auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the responses.

Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal

Honorable Jeff Landry, Governor
Honorable J. Cameron Henry, Jr., President, and Members of the Senate
Honorable Phillip R. DeVillier, Speaker, and Members of the House of Representatives
State of Louisiana
March 30, 2026, except for the Schedule of Expenditures of Federal Awards,
dated December 30, 2025

control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2025-003 (pages 19 to 21), 2025-004 (pages 21 to 23), 2025-013 (pages 34 to 36), 2025-016 (pages 39 to 40), 2025-019 (pages 44 to 46), 2025-020 (pages 47 to 48), 2025-023 (pages 51 to 52), and 2025-024 (pages 52 to 53) to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in Schedule C of the accompanying schedules of findings and questioned costs as items 2025-002 (pages 18 to 19), 2025-005 (pages 23 to 24), 2025-006 (pages 25 to 26), 2025-009 through 2025-012 (pages 29 to 34), 2025-014 (pages 36 to 37), 2025-015 (pages 37 to 38), 2025-017 (pages 41 to 42), 2025-018 (pages 42 to 43), 2025-021 (pages 48 to 49), 2025-022 (pages 49 to 50), and 2025-025 (pages 53 to 54) to be significant deficiencies.

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

Government Auditing Standards requires the auditor to perform limited procedures on the State of Louisiana's responses to the internal control over compliance findings identified in our compliance audit described in Schedule C of the accompanying schedules of findings and questioned costs. The State of Louisiana's responses, included in Management's Corrective Action Plans and Responses to the Findings and Recommendations (Appendix B), were not subjected to the other auditing procedures applied in the audit of compliance, and accordingly, we express no opinion on the responses.

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

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


We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund, and the aggregate remaining fund information of the State of Louisiana as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the State of Louisiana's basic financial statements. We issued our report thereon dated December 30, 2025, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the State of Louisiana's basic financial statements.

Honorable Jeff Landry, Governor
Honorable J. Cameron Henry, Jr., President, and Members of the Senate
Honorable Phillip R. DeVillier, Speaker, and Members of the House of Representatives
State of Louisiana
March 30, 2026, except for the Schedule of Expenditures of Federal Awards,
dated December 30, 2025

The accompanying Schedule of Expenditures of Federal Awards (Appendix A) is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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

Respectfully submitted,

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

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

LMN:RR:BQD:ch

AUDIT REPORTS 2025

SCHEDULE A

**Summary of Auditor's Results
for the Year Ended June 30, 2025**

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

Summary of Auditor's Results
for the Year Ended June 30, 2025

Financial Statements

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

Federal Awards

Internal control over major federal programs:

| | |
|--------------------------------------|---------------------------------------|
| Material weaknesses identified? | <u> X </u> yes ___ no |
| Significant deficiencies identified? | <u> X </u> yes ___ none reported |

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

Unmodified for all major programs except for:

| | |
|--|------------------|
| | Opinion |
| <u>93.558 - Temporary Assistance for Needy Families</u> | <u>Qualified</u> |
| <u>93.658 - Foster Care Title IV-E</u> | <u>Qualified</u> |
| <u>93.767 - Children's Health Insurance Program</u> | <u>Qualified</u> |
| <u>93.959 - Block Grants for Prevention and Treatment of Substance Abuse</u> | <u>Qualified</u> |
| <u>Medicaid Cluster</u> | <u>Qualified</u> |
| <u>Research and Development Cluster</u> | <u>Qualified</u> |

| | |
|--|----------------------------|
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | <u> X </u> yes ___ no |
|--|----------------------------|

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

Federal Awards (Continued)

Identification of major federal programs:

Assistance Listing Number - Name of Federal Program or Cluster

- 10.557 - WIC Special Supplemental Nutrition Program for Women, Infants, and Children
- 10.558 - Child and Adult Care Food Program
- 10.646 - Summer Electronic Benefit Transfer Program for Children
- 11.477 - Fisheries Disaster Relief
- 12.404 - National Guard ChalleNGe Program
- 12.U19 - Comite River Diversion Project
- 15.U05 - Coastal Wetlands Planning Protection and Restoration Act (Cost Share Agreements)
- Employment Service Cluster
- WIOA Cluster
- 84.367 - Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants)
- 87.052 - Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program
- 93.323 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
- CCDF Cluster
- 93.558 - Temporary Assistance for Needy Families
- 93.658 - Foster Care Title IV-E
- 93.659 - Adoption Assistance
- 93.767 - Children's Health Insurance Program
- 93.959 - Block Grants for Prevention and Treatment of Substance Abuse
- Medicaid Cluster
- 97.005 - State and Local Homeland Security National Training Program
- Research and Development Cluster

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

\$37,922,118

Auditee qualified as low-risk auditee?

 yes X no

SCHEDULE B

**Financial Statement Findings
for the Year Ended June 30, 2025**

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

Page No.

LOUISIANA DEPARTMENT OF HEALTH

2025-001 – Inadequate Controls over Annual Financial Reporting 13

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

LOUISIANA DEPARTMENT OF HEALTH

2025-001 – Inadequate Controls over Annual Financial Reporting

Repeat Finding: Yes (Prior Year Finding Nos. 2024-002, 2023-002, 2022-002, 2021-003)

Condition:

For the fifth consecutive year, the Louisiana Department of Health (LDH) did not have adequate controls over financial reporting to ensure financial reports were accurate. As a result, LDH submitted an inaccurate Annual Fiscal Report (AFR) for LDH Medical Vendor Payments for the fiscal year ended June 30, 2025, to the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP).

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

- For full accrual, Due to Medical Claims was understated by \$33.5 million, Due to Audit Payables was understated by \$111.5 million, and Due to Federal Government was overstated by \$30.1 million.
- For modified accrual, Due to Medical Claims was understated by \$33.5 million, Due to Audit Payables was understated by \$105.5 million, and Due to Federal Government was overstated by \$30.1 million.

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

- For full accrual, Due from Federal Government was understated by \$96.5 million, and Due from Medical Providers was overstated by \$32.7 million.
- For modified accrual, Due from Federal Government was understated by \$92.4 million, and Due from Medical Providers was overstated by \$65.5 million.

Criteria:

Good internal control over financial reporting should include adequate procedures and oversight to identify, calculate, and compile financial data needed to prepare accurate financial reports for submission to OSRAP.

Cause:

LDH's review and reconciliation process over annual financial reporting did not identify errors in amounts reported.

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

Effect:

LDH submitted an inaccurate AFR for LDH Medical Vendor Payments for the fiscal year ended June 30, 2025, to the Division of Administration, OSRAP.

Recommendation:

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

Management's Response and Corrective Action Plan:

Management partially concurred with the finding and provided a corrective action plan (see B-24).

Auditor's Additional Comments:

Although management concurred with the adjustments presented in the finding, management did not concur with this being the fifth consecutive year for this finding. Management responded that the specific causes and adjustments identified during the fiscal year 2025 review differ from those noted in prior audits. The AFR has required multiple adjustments to both the Accounts Payable Adjustments note and the Accounts Receivable Adjustments note for each year beginning fiscal year 2021 through fiscal year 2025. Therefore, we consider this to be the fifth consecutive year for which the condition of the finding has occurred.

SCHEDULE C

**Federal Award Findings and Questioned Costs
for the Year Ended June 30, 2025**

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

Page No.

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

2025-002 – Control Weakness and Noncompliance Related to Cost Allocation Process..... 18

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER - SHREVEPORT

2025-003 – Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements 19

UNIVERSITY OF LOUISIANA AT LAFAYETTE

2025-004 – Control Weakness and Noncompliance with Special Tests and Provisions Requirements 21

2025-005 – Noncompliance with Subrecipient Monitoring Requirements..... 23

U.S. DEPARTMENT OF AGRICULTURE

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

2025-006 – Inadequate Controls Related to Summer EBT Program for Children Reporting..... 25

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

ROAD HOME CORPORATION D/B/A LOUISIANA LAND TRUST

2025-007 – Inadequate Controls over Credit Cards and Bank Accounts..... 26

U.S. DEPARTMENT OF EDUCATION

STUDENT TUITION ASSISTANCE AND REVENUE TRUST PROGRAM

2025-008 – Noncompliance and Control Weakness Over GEAR UP Scholarships 28

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

CAPITAL AREA HUMAN SERVICES DISTRICT

2025-009 – Inadequate Controls over and Noncompliance with Activities Allowed and Unallowed Requirements 29

2025-010 – Inadequate Controls over and Noncompliance with Earmarking Requirements 30

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES *(Continued)*

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

| | |
|--|----|
| 2025-011 – Control Weakness over Temporary Assistance for Needy Families Requirements..... | 32 |
| 2025-012 – Noncompliance and Control Weakness over Temporary Assistance for Needy Families Child Support Cooperation Requirements..... | 33 |
| 2025-013 – Noncompliance and Control Weakness Related to Subrecipient Monitoring Requirements | 34 |
| 2025-014 – Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan..... | 36 |
| 2025-015 – Noncompliance with and Control Weakness over Adoption Assistance Eligibility Requirements..... | 37 |
| 2025-016 – Noncompliance with and Control Weaknesses over Foster Care Requirements..... | 39 |
| 2025-017 – Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act..... | 41 |

LOUISIANA DEPARTMENT OF HEALTH

| | |
|---|----|
| 2025-018 – Inadequate Controls over Billing for Behavioral Health Services | 42 |
| 2025-019 – Inadequate Internal Controls over Eligibility Determinations..... | 44 |
| 2025-020 – Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements | 47 |
| 2025-021 – Noncompliance with Disproportionate Share Hospital Payments | 48 |
| 2025-022 – Noncompliance with Earmarking Requirements..... | 49 |
| 2025-023 – Noncompliance with Fee-for-Service Provider Revalidation Requirements | 51 |
| 2025-024 – Noncompliance with Managed Care Provider Enrollment and Screening Requirement | 52 |
| 2025-025 – Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act..... | 53 |

| | |
|----------------------------|-----------|
| OTHER REPORTS | 55 |
|----------------------------|-----------|

This page is intentionally blank.

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

FINDINGS COVERING MORE THAN ONE FEDERAL AGENCY

2025-002 – Control Weakness and Noncompliance Related to Cost Allocation Process

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

Award Years: 2024, 2025

Award Numbers: 2401LATANF, 2501LATANF, SNAP - Letter of Credit

Compliance Requirement: Allowable Costs/Cost Principles

Repeat Finding: Yes (Prior Year Finding Nos. 2024-003, 2023-003)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| 93.558 | Temporary Assistance for Needy Families (Award No. 2501LATANF) | \$19 |
| | SNAP Cluster: | |
| 10.561 | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (Award No. SNAP - Letter of Credit) | 625 |
| | Total | <u>\$644</u> |

Condition:

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

In a nonstatistical sample of 60 cost allocation forms out of a population of 1,019 forms, five (8%) forms either did not agree to supporting documentation, used the incorrect grant number, or used a federal program that was not included in the CAP, which resulted in the incorrect allocation of costs to various cost pools affecting multiple federal programs. These errors resulted in overbilling the Temporary Assistance for Needy Families program (TANF) by \$19 and the State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) by \$625. The amounts overbilled represent questioned costs. In addition, the following programs were underbilled: TANF by \$312, Child Support Services by \$937, and SNAP by \$19.

Criteria:

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

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

Cause:

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

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

Federal Award Findings and Questioned Costs

Effect:

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

Recommendation:

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

Management’s Response and Corrective Action Plan:

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

2025-003 – Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements

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

Award Years: 2021–2024

Award Numbers: 80NSSC21K0273, 80NSSC22M0030, P20GM121307, R00HL145131, R01CA240496, R01CA271714, R01NS126273, R33AT010637, R56AI159672

Compliance Requirement: Special Tests and Provisions

Pass-Through Entities: University of Massachusetts Chan Medical School, Washington University

Repeat Finding: Yes (Prior Year Finding Nos. 2024-004, 2023-029, 2022-034, 2021-069, 2020-061, 2019-036)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| | <u>Research and Development Cluster:</u> | |
| 43.001 | Science (Award No. 80NSSC21K0273) | None Noted |
| 43.008 | Office of STEM Engagement (OSTEM) (Award No. 80NSSC22M0030) | |
| 93.213 | Research and Training in Complementary and Integrative Health (Award No. R33AT010637) | |
| 93.393 | Cancer Cause and Prevention Research (Award No. R01CA240496) | |
| 93.396 | Cancer Biology Research (Award No. R01CA271714) | |
| 93.837 | Cardiovascular Diseases Research (Award No. R00HL145131) | |
| 93.853 | Extramural Research Programs in the Neurosciences and Neurological Disorders (Award No. R01NS126273) | |
| 93.855 | Allergy and Infectious Diseases Research (Award No. R56AI159672) | |
| 93.859 | Biomedical Research and Research Training (Award No. P20GM121307) | |

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

Federal Award Findings and Questioned Costs

Condition:

For the seventh consecutive year, Louisiana State University Health Sciences Center in Shreveport (LSUHSC-S) did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements. We reviewed a nonstatistical sample of 16 federal Research and Development (R&D) Cluster awards from a population of 83 awards, plus two additional awards based on materiality, for the fiscal year ending June 30, 2025. We noted that for two of 18 awards (11%), LSUHSC-S did not have adequate documentation to show that the key personnel maintained the required level of effort, and there was also no evidence of prior approval from the federal grantor for a disengagement or change in key personnel, as required.

In addition, we noted that during the period July 1, 2024, through December 31, 2024, LSUHSC-S's controls were not effectively designed to ensure prior approval was obtained for changes in effort by key personnel, as required by federal regulations, specifically relating to disengagement from a project for more than three months or a 25% reduction in effort. Beginning with the quarter ending March 31, 2025, LSUHSC-S implemented quarterly time and effort monitoring. We tested the quarterly time and effort monitoring control for the period January 1, 2025, through June 30, 2025, and noted that, for eight of 18 awards (44%), LSUHSC-S did not complete the quarterly monitoring forms timely.

Criteria:

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

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

Cause:

From July 1, 2024, through December 31, 2024, LSUHSC-S's biannual time and effort certification was not effectively designed to ensure prior approval was obtained for changes in effort by key personnel, as required by federal regulations, specifically relating to disengagement from a project for more than three months or a 25% reduction in effort. As noted above, LSUHSC-S implemented quarterly time and effort monitoring in the third quarter of fiscal year 2025; however, this process was not fully implemented.

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

Federal Award Findings and Questioned Costs

Effect:

Failure to implement controls over key personnel requirements increases the risk that federal programs are not performed as authorized and could result in noncompliance with Special Tests and Provisions requirements.

Recommendation:

Management should monitor changes in effort for key personnel and verify that prior written approval is obtained from the federal grantor for changes that exceed the thresholds set in federal regulations. Management should also ensure the time and effort monitoring forms are completed timely to ensure compliance with Special Tests and Provisions requirements.

Management’s Response and Corrective Action Plan:

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

2025-004 – Control Weakness and Noncompliance with Special Tests and Provisions Requirements

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

Award Years: 2019, 2023, 2024

Award Numbers: 15PJDP22GG03096COIP, 20237043838714, 2327452, DEEE0009716, M19AC00015, M23AC00008, NYLTS0022-21, R01AI172539, R01AI179317, R01DK131476, U54AG063546

Compliance Requirement: Special Tests and Provisions

Pass-Through Entities: Brown University (via Trustees of Indiana University), Second Harvest Food Bank of Greater New Orleans and Acadiana, Texas Biomedical Research Institute, The Research Foundation for the State University of New York, University of Pittsburgh of the Commonwealth System of Higher Education

Repeat Finding: Yes (Prior Year Finding Nos. 2024-006, 2023-007, 2022-006, 2021-009)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| | <u>Research and Development Cluster:</u> | |
| 10.225 | Community Food Projects | None Noted |
| 14.906 | Healthy Homes Technical Studies Grants | |
| 15.423 | Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES) | |
| 15.424 | Marine Minerals Activities | |
| 16.831 | Children of Incarcerated Parents | |
| 47.083 | Integrative Activities | |
| 81.117 | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | |
| 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | |
| 93.855 | Allergy and Infectious Diseases Research | |
| 93.866 | Aging Research | |

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

Federal Award Findings and Questioned Costs

Condition:

For the fifth consecutive year, the University of Louisiana at Lafayette (UL Lafayette) did not have adequate controls in place to ensure compliance with Special Tests and Provisions requirements. We reviewed a nonstatistical sample of 22 federal R&D Cluster awards from a population of 212 awards for the fiscal year ending June 30, 2025.

We noted that for nine (41%) of 22 federal R&D awards, key personnel were not involved in the project at the level required by the federal award or proposal submissions, and UL Lafayette did not obtain prior approval for such changes in effort from the federal grantor agency or pass-through entity. In addition, we noted that for two (9%) of 22 federal awards, UL Lafayette did not have time and effort certifications for key personnel and could not verify that the required effort was met.

Criteria:

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

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

Cause:

UL Lafayette did not have adequately-designed controls in place to monitor key personnel to ensure that the required level of effort was met and to ensure prior written approvals were obtained when needed.

UL Lafayette implemented effort certifications in Banner with reporting cycles covering January 1, 2024, through December 31, 2024, and January 1, 2025, through June 30, 2025. Annual and semiannual certifications are not sufficient to timely detect changes in key personnel effort and to ensure prior approvals are obtained when applicable. Additionally, UL Lafayette represented that principal investigators (PIs) are responsible for their required level of effort and should communicate any significant changes in level of effort to UL Lafayette's Office of Research and Sponsored Programs; however, there is no mechanism to ensure that PIs are timely fulfilling their responsibilities to communicate such changes.

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

Federal Award Findings and Questioned Costs

Effect:

Failure to implement adequately designed controls over key personnel requirements increases the risk that federal programs are not performed as authorized and could result in noncompliance with Special Tests and Provisions requirements.

Recommendation:

Management should develop controls to ensure the required key personnel level of effort is met and to anticipate the need to seek prior approval for key personnel reductions in effort or disengagement from the project when required.

Management’s Response and Corrective Action Plan:

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

2025-005 – Noncompliance with Subrecipient Monitoring Requirements

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

Award Years: 2019, 2022, 2024

Award Numbers: 1920858, 2119688, 2418434, 80NSSC21M0333, 80NSSC24K0865, U19AI142636

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: Yes (Prior Year Finding Nos. 2024-008, 2023-008, 2022-007, 2021-010)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| | <u>Research and Development Cluster:</u> | |
| 43.001 | Science | None Noted |
| 43.008 | Office of STEM Engagement (OSTEM) | |
| 47.083 | Integrative Activities | |
| 93.855 | Allergy and Infectious Diseases Research | |

Condition:

For the fifth consecutive year, UL Lafayette did not adequately monitor subrecipients of the R&D Cluster Programs. In a nonstatistical sample of seven subawards out of a population of 49 subawards, it was noted that for six (86%) of the subrecipients evaluated, UL Lafayette could not provide evidence that the required risk analyses were performed to evaluate each subrecipient’s fraud risk and risk of noncompliance with federal regulations and the terms of the subaward. For three (43%) of the subrecipients evaluated, UL Lafayette could not provide evidence that the financial and performance reports required by the subaward agreements were obtained and reviewed by UL Lafayette. For two (29%) of the subrecipients evaluated, the subaward documents did not contain the federal award date, as required by federal regulations, and additionally in one (14%) of these two noted subawards, the subaward did not contain the period of performance. For one (14%) of the subrecipients reviewed, UL Lafayette was unable to provide documentation that ensured the subrecipient obtained the

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

required audit and that the audit was reviewed so that timely and appropriate action could be taken for any findings pertaining to the federal awards, as required by federal regulations.

Criteria:

Note: Auditor determined that all subawards selected for testing were issued prior to October 2024 and continued to apply the previous version of 2 CFR 200 (Compliance Supplement Part 3.1).

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

2 CFR 200.332(d)(1) requires that pass-through entities monitor the activities of the subrecipient including reviewing financial and performance reports required by the pass-through entity.

Per 2 CFR 200.332(a)(1)(iv) and 2 CFR 200.332(a)(1)(v), all pass-through entities must ensure that every subaward includes the federal award date and subaward period of performance start and end date.

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

Cause:

UL Lafayette did not have sufficient controls in place to adequately monitor subrecipients, as required by federal regulations.

Effect:

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

Recommendation:

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

Management's Response and Corrective Action Plan:

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

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

U.S. DEPARTMENT OF AGRICULTURE

2025-006 – Inadequate Controls Related to Summer EBT Program for Children Reporting

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

Award Years: 2024, 2025

Award Numbers: 202424N117546, 202525N117546

Compliance Requirement: Reporting

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 10.646 | Summer Electronic Benefit Transfer Program for Children | None Noted |

Condition:

The Department of Children and Family Services (DCFS) did not ensure that controls were in place requiring a documented review of Summer Electronic Benefit Transfer (EBT) Program for Children monthly FNS-46 and FNS-388 reports prior to submission to United States Department of Agriculture - Food and Nutrition Service (FNS).

For each of the 12 monthly reports for both FNS-46 and FNS-388 for fiscal year 2025, there was no evidence of review prior to submission to FNS.

Criteria:

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

Cause:

DCFS did not have a policy in place to document approval of Summer EBT Program for Children federal reports prior to submission. DCFS represented that a staff member, other than the person who submitted the report, performed a review for accuracy prior to the report being submitted. However, management was unable to provide evidence of the review.

Effect:

Although no exceptions were noted in the reports reviewed, failure to establish controls that include a documented review over data submissions to FNS could result in inaccurate information being included in the Summer EBT Program for Children reports.

Recommendation:

DCFS should document and maintain internal controls requiring evidence that monthly FNS-46 and FNS-388 reports are reviewed prior to submitting the reports to the federal agency.

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

Federal Award Findings and Questioned Costs

Management’s Response and Corrective Action Plan:

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

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

2025-007 – Inadequate Controls over Credit Cards and Bank Accounts

State Entity: Road Home Corporation D/B/A Louisiana Land Trust (LLT)

Award Years: 2006, 2008, 2013, 2016, 2018

Award Numbers: B-06-DG-22-0001, B-06-DG-22-0002, B-08-DG-22-0003, B-13-DS-22-0002, B-16-DL-22-0001, B-18-DP-22-0001

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

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 14.228 | Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | \$171,465* |
| | Community Development Block Grant Disaster Recovery Grants (CDBG-DR) Cluster: | |
| 14.272 | National Disaster Resilience Competition | |
| Total | | \$171,465 |

*Unable to identify questioned costs by individual federal program (ALN) or award number.

Condition:

The Road Home Corporation d/b/a Louisiana Land Trust (LLT) does not have adequate controls in place to ensure that LLT credit card transactions and bank accounts are properly monitored and comply with its own policies and federal program regulations, increasing the risk of theft and fraud. In a review of credit card statements between April 2023 and July 2024, we noted the following:

- In May 2023, there was a \$110 charge to the credit card assigned to an employee whose employment ended with LLT in December 2016.
- Between July 2023 and October 2023, \$12,166 in charges were made to the credit card assigned to LLT’s Chief Financial Officer (CFO), of which \$9,255 appeared to be non-business related. We found that the CFO concealed certain charges from the auditors and from the Office of Community Development-Disaster Recovery (OCD-DR), who LLT submits its reimbursement requests to. Other charges were marked as disputed; however, the CFO could not provide evidence of the dispute with the bank.

After auditors informed LLT management of the apparent credit card misuse and requested LLTs original bank statements for fiscal year 2024, LLT management conducted a separate

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

review of the statements between May 2021 and May 2025 and noted that the LLT CFO had concealed \$162,210 in deposits and made unauthorized withdrawals totaling the same amount. The sources of the deposits included payments for mineral rights held by LLT, refunds from insurance and utility companies, and refunds of property taxes, all of which should have been recorded as revenues and/or a reduction of expenses and considered program income to the applicable grant program. LLT's activities are exclusively supported by federal funds appropriated to the U.S. Department of Housing and Urban Development, from whom LLT receives grant funding for disaster recovery and sustainability programs through OCD-DR. The funds were associated with properties owned by LLT that had previously been acquired with federal grant funds.

Criteria:

Good internal control includes ensuring that accurate records are maintained to reconcile monthly credit card and bank statements. LLT's credit card policy provides that credit cards may be used for Community Development Block Grant approved expenses and are not for personal use. LLT's policy also requires the cardholder to reconcile purchases made during the monthly billing cycle by matching the purchases listed on the statement to actual receipts. The documentation must then be reviewed by the cardholder's supervisor. LLT's bank reconciliation policy provides that at the end of each month, the accounting specialist will be responsible for obtaining a month-end bank statement for each account used by LLT and reconciling it to the general ledger.

Cause:

Management is not ensuring its policies are followed.

Effect:

There is an increased risk of theft and fraud.

Recommendation:

Management should ensure established policies and procedures are followed, including segregation of duties, to ensure that LLT credit card transactions and bank accounts are properly monitored and comply with its own policies and program regulations. Management should pursue recoupment of misappropriated funds and continue to work with OCD-DR and the U.S. Department of Housing and Urban Development for the return of those funds to the federal grantor agency.

Management's Response and Corrective Action Plan:

Management concurred with the finding and outlined a corrective action plan (B-48).

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

U.S. DEPARTMENT OF EDUCATION

2025-008 – Noncompliance and Control Weakness Over GEAR UP Scholarships

State Entity: Student Tuition Assistance and Revenue Trust (START) Program

Award Years: 2002–2015

Award Number: Unknown

Compliance Requirement: Period of Performance

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|----------------------------------|--|-------------------------|
| 84.334 | Gaining Early Awareness and Readiness for Undergraduate Programs | \$2,668,155* |
| | Total | <u>\$2,668,155</u> |

* Unable to identify questioned costs by award number.

Condition:

The Student Tuition Assistance and Revenue Trust (START) program currently maintains 3,266 START accounts totaling \$2,668,155 that were originally created with scholarship funds awarded under the Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP) federal program, with no mechanism to ensure compliance with federal regulations over the redistribution and/or return of these scholarship funds that have gone unused by the scholarship recipient (account beneficiary) within the prescribed number of years.

Criteria:

Per 34 CFR 694.16, funds held in reserve that are not used by an eligible student within six years of the student's scheduled completion of secondary school may be redistributed by the grantee to other eligible students; however, any scholarship funds that are not used by eligible students within six years of the students' scheduled completion of secondary school and not redistributed by the grantee to other eligible students, must be returned to the federal grantor within 45 days after the six-year period for expending the scholarship funds expires.

Cause:

START currently has no written policies or procedures in place to monitor or track the account beneficiary's completion of secondary school, when a beneficiary's funds become eligible for redistribution to other eligible students, or when the unused funds are required to be returned to the federal grantor. START relies on the account beneficiary to inform START if they are not going to use the funds in the account before START personnel redistribute the funds to the remaining active accounts.

Effect:

Noncompliance with program requirements has resulted in questioned costs totaling \$2,668,155 that may need to be returned to the federal grantor.

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

Federal Award Findings and Questioned Costs

Recommendation:

START should develop written policies and procedures in accordance with federal regulations and provide additional training to staff over the monitoring of account beneficiary’s completion of secondary school and status after secondary school to ensure compliance with federal regulations for the redistribution and/or return of GEAR UP funds.

Management’s Response and Corrective Action Plan:

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

2025-009 – Inadequate Controls over and Noncompliance with Activities Allowed and Unallowed Requirements

State Entity: Capital Area Human Services District (CAHSD)

Award Year: Unknown

Award Number: Unknown

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|----------------------------------|--|-------------------------|
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | \$103,594 |
| | Total | <u>\$103,594</u> |

Condition:

The Capital Area Human Services District (CAHSD) did not have adequate controls in place to ensure that activities charged to the Block Grants for Prevention and Treatment of Substance Abuse (SAPT) federal program were allowed per SAPT program regulations.

A nonstatistical sample of 40 expenditures, from a population of 1,568 payroll and non-payroll transactions, identified that CAHSD inappropriately charged an employee’s salary to the SAPT program, resulting in \$103,594 of questioned costs due to an unallowed activity.

Criteria:

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

45 CFR Part 96, Subpart L provides the appropriate uses of the SAPT program.

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

Cause:

CAHSD did not have adequate controls in place to review employees’ job functions to ensure compliance with the purpose of the SAPT program and allowability under grant requirements.

Effect:

Failure to adequately review expenditures for proper coding increases the risk that unallowable activities are charged to the SAPT program.

Recommendation:

Management should strengthen its internal controls over the expenditure review process to ensure all charges are allowed per the SAPT program regulations.

Management’s Response and Corrective Action Plan:

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

2025-010 – Inadequate Controls over and Noncompliance with Earmarking Requirements

State Entity: Capital Area Human Services District (CAHSD)
Award Year: Unknown
Award Number: Unknown
Compliance Requirement: Matching, Level of Effort, Earmarking
Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | None Noted |

Condition:

CAHSD did not have adequate controls in place to ensure that expenditures charged to the Block Grants for Prevention and Treatment of Substance Abuse (SAPT) federal program met the earmarking requirements.

CAHSD did not comply with the required threshold of expending at least 20% of funding for primary prevention programs, only expending 16.75% of CAHSD’s SAPT funds for primary prevention programs. Also, in a nonstatistical sample of 40 expenditure transactions out of 1,568, five (13%) transactions were not coded to the correct statistical internal order number within the LaGov accounting system.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

Criteria:

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

45 CFR 96.124(b)(1) requires the state to expend not less than 20% for primary prevention programs for individuals who do not require treatment for substance abuse. CAHSD is required by the Louisiana Department of Health – Office of Behavioral Health to code these program expenditures to specific LaGov statistical internal order numbers to ensure the appropriate tracking of expenditures.

Cause:

The noncompliance occurred because of inadequate controls in place to review and track amounts expended on primary prevention programs.

Effect:

Failure to adequately review expenditure transactions for proper coding and track overall amounts expended for primary prevention programs increases the risk that earmarking compliance requirements will not be met.

Recommendation:

Management should strengthen internal controls over the review of expenditure transactions and develop internal controls over the tracking of primary prevention program expenditures through a periodic review of actual costs incurred to ensure the earmarking requirements are met.

Management's Response and Corrective Action Plan:

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

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

Federal Award Findings and Questioned Costs

2025-011 – Control Weakness over Temporary Assistance for Needy Families Requirements

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

Award Years: 2024, 2025

Award Numbers: 2401LATANF, 2501LATANF

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

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 93.558 | Temporary Assistance for Needy Families | None Noted |

Condition:

Department of Children and Family Services (DCFS) did not ensure that accurate and complete information was entered into the Louisiana Integrated Eligibility Project (LITE) system, which is used to determine if the applicant for TANF cash assistance is financially needy and determines the amount of eligible benefit.

In a statistical sample of 40 out of 59,674 TANF - Family Independence Temporary Assistance Program and TANF - Kinship Care Subsidy Program cash assistance payments totaling \$33,001,868, two (5%) recipient’s income calculation either did not include amounts from check stubs or did not include the Social Security income of all members of the household.

Criteria:

Per 45 CFR 260.20(a) one of the four purposes of the TANF program is to provide assistance to needy families so that children may be cared for in their own homes or in the homes of relatives.

45 CFR 263.2(b)(3) states that an “eligible family” must be financially eligible according to the appropriate income and resource (when applicable) standards established by the state and contained in its TANF plan.

2 CFR 200.303(a) requires that the recipient and subrecipient of federal awards establish, document, and maintain effective internal control that provides reasonable assurance of compliance with federal statutes, regulations, and the terms and conditions of the federal awards.

Cause:

DCFS employees did not ensure all information needed to validate the applicant’s eligibility and determine financial need was included in the LITE system prior to providing financial assistance.

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

Federal Award Findings and Questioned Costs

Effect:

Although these exceptions did not result in incorrect payments, it increases the risk that applicants may receive benefits to which they are not entitled and could result in DCFS having to repay the funds to the federal grantor.

Recommendation:

DCFS management should strengthen controls to ensure accurate and complete information is entered into LITE to support that financially needy families receive the TANF cash assistance as allowed by federal regulations.

Management’s Response and Corrective Action Plan:

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

2025-012 – Noncompliance and Control Weakness over Temporary Assistance for Needy Families Child Support Cooperation Requirements

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

Award Years: 2024, 2025

Award Numbers: 2401LATANF, 2501LATANF

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| 93.558 | Temporary Assistance for Needy Families (Award No. 2501LATANF) | \$3,116 |
| | Total | <u>\$3,116</u> |

Condition:

DCFS did not timely and appropriately sanction individuals receiving TANF cash assistance payments for child support due to non-cooperation related to establishing paternity, or related to establishing, modifying, or enforcing a support order.

In a nonstatistical sample of 40 cases out of a population of 577 cases referred to TANF caseworkers by the DCFS Child Support Enforcement (CSE) Division for non-cooperation, nine (23%) cases were put on hold (sanctioned) between six and 72 days after the date required by DCFS policy. For six of the nine cases, the client’s TANF cash assistance benefits were not denied, as required by federal regulations, for at least one month after the case was referred to a TANF caseworker. For these six cases, \$3,116 in benefits were issued, which we consider to be questioned costs.

Criteria:

Based on 45 CFR 264.30(b) and (c), if CSE determines that an individual is not cooperating with child support enforcement requirements, and the individual does not qualify for a good

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

Federal Award Findings and Questioned Costs

cause or other exception, then CSE must notify the TANF caseworkers. The TANF caseworkers must then take appropriate action by deducting from the assistance an amount equal to not less than 25% of the amount of such assistance; or deny the family any assistance under the program.

Based on 45 CFR 264.31(a), if the TANF caseworkers did not enforce the penalties against recipients required under 45 CFR 264.30(c), the federal grantor could impose a penalty on the state of not less than 1% and not more than 5% of the adjusted State Family Assistance Grant, which is a portion of TANF.

DCFS policy requires analysts, within 10 days of receiving documentation of failure to cooperate with CSE, to send cash assistance clients notice of noncooperation. This notice will inform the client that their case will be closed upon expiration of the 13-day notice period unless the client ends their failure to comply prior to that time.

Cause:

TANF caseworkers did not ensure that individuals who had been reported as noncompliant by CSE were sanctioned timely or denied TANF benefits, if appropriate.

Effect:

Noncompliance with CSE cooperation requirements could result in penalties assessed on the state by the federal grantor.

Recommendation:

Management should strengthen internal controls to ensure compliance with CSE requirements, including timely sanctions and denial of assistance, as appropriate.

Management’s Response and Corrective Action Plan:

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

2025-013 – Noncompliance and Control Weakness Related to Subrecipient Monitoring Requirements

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

Award Years: 2024, 2025

Award Numbers: 2401LAFOST, 2401LATANF, 2501LAFOST, 2501LATANF

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 93.558 | Temporary Assistance for Needy Families | None Noted |
| 93.658 | Foster Care Title IV-E | |

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

Condition:

DCFS did not have adequate controls in place to ensure compliance with subrecipient monitoring requirements related to the TANF and Foster Care Title IV-E (Foster Care) programs.

In a statistical sample of 38 TANF subrecipient payments from a population of 482 TANF subrecipient payments totaling \$67,022,221, 29 (76%) payments made under 11 subrecipient agreements did not identify award information including federal award number, name of federal agency, and assistance listing title and number, as required by federal regulations. In addition, two of the 11 agreements did not state how DCFS would monitor the subrecipients, although reviews of financial and performance reports as well as site visits were performed.

In a statistical sample of 16 Foster Care subrecipient payments from a population of 171 Foster Care subrecipient payments totaling \$22,349,520, seven (44%) payments were made under four contracts that did not identify award information including federal award number and assistance listing title and number, as required by federal regulations.

In addition, for TANF and Foster Care subrecipients evaluated, DCFS could not provide formal documentation that the required risk analyses were performed to evaluate each subrecipient's fraud risk and risk of noncompliance with federal regulations and the terms of the subaward.

Criteria:

Per 2 CFR 200.332(b)(1-3), a recipient must ensure that every subaward is clearly identified to the subrecipient as a subaward and includes the following information: (1) Federal Award Identification; (2) All requirements of the subaward, including requirements imposed by federal statutes, regulations, and the terms and conditions of the federal award; and (3) Any additional requirements that the pass-through entity imposes on the subrecipient for the recipient to meet its responsibilities under the federal award.

2 CFR 200.332(c) requires recipients to evaluate each subrecipient's fraud risk and risk of noncompliance with a subaward for purposes of determining the appropriate subrecipient monitoring.

Per 2 CFR 200.332(e), a recipient must monitor the activities of a subrecipient as necessary to ensure that the subrecipient complies with federal statutes, regulations, and the terms and conditions of the subaward. In monitoring a subrecipient, a recipient must review financial and performance reports.

Cause:

In fiscal year 2025, DCFS made changes to certain subaward agreements. These changes removed certain language from the agreements, which caused them to be in noncompliance with federal requirements. In addition, DCFS failed to document required risk assessments. DCFS represented they performed evaluations over subrecipients through inquiry and observation, ensured good standing on the Louisiana Secretary of State's website, and monitored audit reports for compliance.

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

Federal Award Findings and Questioned Costs

Effect:

Failure to properly monitor and manage subrecipients, including documenting risk assessments, results in noncompliance with federal regulations and increases the likelihood of improper payments which may have to be returned to the federal grantor.

Recommendation:

DCFS should strengthen controls to ensure that all required information is included in the subaward documents and that risk assessments are performed and documented on all subrecipients in accordance with federal regulations.

Management’s Response and Corrective Action Plan:

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

2025-014 – Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan

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

Award Years: 2024, 2025

Award Numbers: 2401LATANF, 2501LATANF

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 93.558 | Temporary Assistance for Needy Families | None Noted |

Condition:

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

In a nonstatistical sample of 60 out of 41,893 work activity records in the job-tracking system for approximately 2,300 clients per month, seven (12%) work-eligible participant’s hours either did not agree to supporting documentation, or supporting documentation of work activities was not maintained, as required by federal regulations.

Criteria:

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

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

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

Federal Award Findings and Questioned Costs

Per 45 CFR 261.65(a)(2) and 45 CFR 262.1(a)(15), if determined that the state has not maintained adequate documentation, verification, or internal control procedures to ensure the accuracy of the data used in calculating the work participation rates, the federal grantor could impose a penalty to the state of not less than 1% and not more than 5% of the adjusted State Family Assistance Grant.

Cause:

DCFS employees did not adhere to requirements in the state’s work verification plan pertaining to maintaining and verifying supporting documentation for the hours worked by participants.

Effect:

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

Recommendation:

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

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-16).

2025-015 – Noncompliance with and Control Weakness over Adoption Assistance Eligibility Requirements

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

Award Years: 2024, 2025

Award Numbers: 2401LAADPT, 2501LAADPT

Compliance Requirement: Eligibility

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| 93.659 | Adoption Assistance (Award No. 2501LAADPT) | \$921 |
| | Total | <u>\$921</u> |

Condition:

DCFS did not maintain certain eligibility documentation or obtain signatures timely on certain adoption forms, as required by federal regulation and state policy. In a statistical sample of 60 out of 104,052 Adoption Assistance payments totaling \$43,111,539, two (3%) cases tested did not have documentation of the fingerprint-based criminal records check or the State

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

Federal Award Findings and Questioned Costs

Central Registry check. In addition, two (3%) other cases tested did not have the adoption assistance agreement form signed on or before the day of the final decree of adoption.

Criteria:

To comply with 42 USC 671(a)(20), DCFS policy 1-1000, *Criminal Record Clearance*, requires DCFS personnel to complete the fingerprint-based, national criminal background clearances on adoptive parent applicants and adult household members. DCFS policy 9-400, *Qualifications of the Foster and Adoptive Caregivers*, requires adoptive caregivers to have an affirmative child abuse/neglect clearance and not be listed as a perpetrator of abuse or neglect on the State Central Registry. Also, per DCFS policy 8-740, *Special Adoption Subsidy Situations*, the adoption subsidy agreement must be completed and approved before the final decree (of adoption) is issued.

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

Cause:

DCFS did not have a policy over retention of documentation associated with criminal records checks, as well as State Central Registry checks. In addition, DCFS employees did not follow DCFS policy to ensure adoption assistance agreements were signed within the required timeframe.

Effect:

Failure to implement proper controls over adoption assistance eligibility documentation resulted in noncompliance with federal regulations and state policies. Noncompliance with the criminal records check and State Central Registry check resulted in \$921 in questioned costs.

Recommendation:

DCFS should strengthen internal controls to ensure adoption assistance eligibility documentation is maintained. These internal controls should also ensure adoption assistance agreements are signed and in effect before the final decree of adoption.

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-18).

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

2025-016 – Noncompliance with and Control Weaknesses over Foster Care Requirements

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

Award Years: 2024, 2025

Award Numbers: 2401LAFOST, 2501LAFOST

Compliance Requirements: Activities Allowed or Unallowed, Allowable Costs/Cost Principles, Eligibility, and Special Tests and Provisions

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 93.658 | Foster Care Title IV-E (Award No. 2401LAFOST) | \$13,109 |
| 93.658 | Foster Care Title IV-E (Award No. 2501LAFOST) | 53,488 |
| | Total | <u>\$66,597</u> |

Condition:

DCFS did not have adequate controls in place to ensure the allowability of payments or the eligibility of recipients for the Foster Care program.

In a statistical sample of 60 out of 36,291 Foster Care payments totaling \$19,228,858, we noted the following:

- 20 (33%) cases, some of which had multiple exceptions, did not have proper authorizations related to housing eligibility requirements. 12 of the 20 cases did not have documentation of the fingerprint-based criminal records check or the State Central Registry check. 14 of the 20 cases did not have documentation supporting that the foster home, childcare institution, or child placing agency was certified/licensed during the service period tested. For 2 of the 20 cases, support for placement in a qualified residential treatment program was not provided.
- 8 (13%) cases, some of which are noted above, had conflicting, unsupported, or inaccurate information on the eligibility determination forms.
- For 5 (8%) cases, some of which are noted above, payment authorization forms were not approved by a supervisor prior to the payment.
- For 1 (2%) case noted above, the support for financial need used to determine eligibility was not provided.
- For 1 (2%) case noted above, there was no support for the special rate paid to the recipient.
- For 1 (2%) case noted above, there was an overpayment of three days due to using an incorrect service start date.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

Criteria:

To comply with 42 USC 671(a)(20), DCFS policy 1-1000, *Criminal Record Clearance*, requires DCFS personnel to complete the fingerprint-based, national criminal background clearances on adoptive parent applicants and adult household members. DCFS policy 9-400, *Qualifications of the Foster and Adoptive Caregivers*, requires adoptive caregivers to have an affirmative child abuse/neglect clearance and not be listed as a perpetrator of abuse or neglect on the State Central Registry. Also, DCFS policy, *Section F - Eligibility Criteria IV-E*, requires foster family homes to be certified and facilities to be licensed.

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

Cause:

DCFS did not have a policy over retention of documentation associated with criminal records checks, as well as State Central Registry checks. In addition, DCFS employees did not follow DCFS policy to ensure payments were allowable, recipients were eligible, and proper rates were paid for services.

Effect:

Failure to implement proper controls over required documentation resulted in noncompliance with federal regulations and state policies. This noncompliance resulted in \$66,597 in questioned costs.

Recommendation:

DCFS should strengthen internal controls to ensure Foster Care payments are allowable and recipients are eligible. In addition, rates paid to recipients should be supported and federal regulations and state policies should be followed.

Management's Response and Corrective Action Plan:

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

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

Federal Award Findings and Questioned Costs

2025-017 – Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act

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

Award Years: 2024, 2025

Award Numbers: 2401LAFOST, 2401LATANF, 2501LAFOST, 2501LATANF

Compliance Requirement: Reporting

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 93.558 | Temporary Assistance for Needy Families | None Noted |
| 93.658 | Foster Care Title IV-E | |

Condition:

DCFS did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements during fiscal year 2025 for the following federal programs:

- For the Foster Care program, DCFS did not enter subaward information into the FFATA Subaward Reporting System (FSRS) or the System for Award Management (SAM), as applicable, for any of the 17 different subrecipients. DCFS disbursed approximately \$22.3 million in expenditures to those subrecipients during fiscal year 2025.
- For the TANF program, DCFS did not enter subaward information into FSRS or SAM, as applicable, for any of the 59 different subrecipients. DCFS disbursed approximately \$66.6 million in expenditures to those subrecipients during fiscal year 2025.

Criteria:

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

Cause:

Management represented that the cause for this noncompliance is due to procedural changes that were being reviewed before the changes were implemented.

Effect:

This is the fourth consecutive year we have reported to DCFS management exceptions with compliance related to FFATA reporting. Not reporting obligating actions to FSRS or SAM, as applicable, prevents the public from having access to accurate information on how DCFS is obligating federal funds.

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

Federal Award Findings and Questioned Costs

Recommendation:

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

Management’s Response and Corrective Action Plan:

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

2025-018 – Inadequate Controls over Billing for Behavioral Health Services

State Entity: Louisiana Department of Health (LDH)

Award Years: 2024, 2025

Award Numbers: 2405LA5021, 2405LA5MAP, 2505LA5021, 2505LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding Nos. 2024-023, 2023-021, 2022-025, 2021-055, 2020-046, 2019-022)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|-------------------------------------|------------------|
| 93.767 | Children’s Health Insurance Program | None Noted |
| | <u>Medicaid Cluster:</u> | |
| 93.778 | Grants to States for Medicaid | |

Condition:

For the seventh consecutive year, the Louisiana Department of Health (LDH), the managed care organizations (MCOs), and Magellan Health Services (Magellan) did not have adequate controls in place to ensure that behavioral health services in the Grants to States for Medicaid program (Medicaid) and Children’s Health Insurance Program (CHIP) were properly billed and that improper encounters were denied. For fiscal year 2025, we identified approximately \$15.8 million in encounters for services between July 1, 2024, and June 30, 2025, that were paid by the MCOs and Magellan even though the encounters do not appear to comply with LDH’s encounter coding requirements and/or approved fee schedules.

Our analysis identified the following instances of billing errors: Providers were paid \$10,851,041 for 155,873 encounters that were billed using incorrect procedure and modifier codes. Providers were paid \$4,937,407 for 50,574 encounters that exceeded LDH’s specialized behavioral health services fee schedules.

Criteria:

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

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

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

Cause:

In following its corrective action plan from fiscal year 2022, LDH contracted with the External Quality Reviewer (EQR) to validate a representative sample of encounters against the Medicaid fee schedule on file at the time of service delivery, inclusive of modifier utilization. Implementation of this protocol began in fiscal year 2023 and has continued through fiscal year 2025. However, auditors noted that for the third year in a row the EQR's analysis did not review the use of location modifiers in encounters.

The billing errors could be avoided by LDH, the MCOs, and Magellan applying system edits that would flag encounters for further review when encounter coding and/or fee schedule requirements are not followed.

Effect:

Without the required modifiers, the encounter does not contain enough information to determine that the billing was appropriate. Because LDH does not currently maintain a list of these providers in which the MCO pays more than the minimum fee schedule, LDH cannot determine if an encounter paid at an excessive rate was improperly billed.

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

Recommendation:

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

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-26).

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

2025-019 – Inadequate Internal Controls over Eligibility Determinations

State Entity: Louisiana Department of Health (LDH)

Award Years: 2020–2025

Award Numbers: 2005LA5MAP, 2105LA5MAP, 2205LA5MAP, 2305LA5MAP, 2405LA5021, 2405LA5MAP, 2505LA5021, 2505LA5MAP

Compliance Requirements: Activities Allowed or Unallowed, Eligibility

Repeat Finding: Yes (Prior Year Finding Nos. 2024-026, 2023-024, 2022-028, 2021-060, 2020-051)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 93.767 | Children’s Health Insurance Program (Award No. 2405LA5021) | \$2,705 |
| 93.767 | Children’s Health Insurance Program (Award No. 2505LA5021) | 10,519 |
| | Medicaid Cluster (including COVID-19): | |
| 93.778 | Grants to States for Medicaid (Award No. 2005LA5MAP) | 3,322 |
| 93.778 | COVID-19 - Grants to States for Medicaid (Award No. 2005LA5MAP) | 308 |
| 93.778 | Grants to States for Medicaid (Award No. 2105LA5MAP) | 5,665 |
| 93.778 | COVID-19 - Grants to States for Medicaid (Award No. 2105LA5MAP) | 521 |
| 93.778 | Grants to States for Medicaid (Award No. 2205LA5MAP) | 22,588 |
| 93.778 | COVID-19 - Grants to States for Medicaid (Award No. 2205LA5MAP) | 2,059 |
| 93.778 | Grants to States for Medicaid (Award No. 2305LA5MAP) | 22,329 |
| 93.778 | COVID-19 - Grants to States for Medicaid (Award No. 2305LA5MAP) | 1,442 |
| 93.778 | Grants to States for Medicaid (Award No. 2405LA5MAP) | 196,951 |
| 93.778 | COVID-19 - Grants to States for Medicaid (Award No. 2405LA5MAP) | 317 |
| 93.778 | Grants to States for Medicaid (Award No. 2505LA5MAP) | 154,682 |
| | Total | <u>\$423,408</u> |

Condition:

For the sixth consecutive year, LDH lacked adequate internal controls over eligibility determinations in the Medicaid program and CHIP program for the fiscal year ending June 30, 2025.

From a population of 43,233,730 Medicaid PMPM and Fee-For-Service (FFS) payments totaling \$8.9 billion, a nonstatistical sample of 60 Medicaid payments was selected, and the corresponding beneficiary’s eligibility was tested to ensure compliance with eligibility federal regulations. Discrepancies related to the beneficiary’s case records regarding eligibility determination and redetermination were identified for 20 (33%) of the 60 payments tested.

The following errors were noted for Medicaid:

- For one payment, inadequate or incorrect documentation was included in the case record to support the eligibility redetermination.
- For 12 payments, LDH personnel did not accurately perform all required eligibility determinations before renewing the beneficiary.

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

- For seven payments, LDH personnel did not accurately perform all required eligibility determinations before enrolling or renewing the beneficiary, resulting in the beneficiary being invalidly enrolled.

In addition, from a population of 3,078,556 CHIP PMPM and FFS payments totaling \$293 million, a nonstatistical sample of 60 CHIP payments were selected, and the corresponding beneficiary's eligibility was tested to ensure compliance with eligibility federal regulations. Discrepancies related to the beneficiary's case records regarding eligibility determination and redetermination were identified for 23 (38%) out of 60 payments tested.

The following errors were noted for CHIP:

- For three payments, inadequate or incorrect documentation was included in the case record to support the eligibility redetermination.
- For 10 payments, LDH personnel did not accurately perform all required eligibility determinations before renewing the beneficiary.
- For 10 payments, LDH personnel failed to accurately perform all required eligibility determinations before enrolling or renewing the beneficiary, resulting in the beneficiary being invalidly enrolled.

Finally, an audit report issued in May of 2025 by the Louisiana Legislative Auditor's Performance Audit Services (PAS) titled *Progress Report: Medicaid Residency*, concluded that LDH had not improved its processes to identify Medicaid beneficiaries who no longer reside in Louisiana and therefore no longer qualify for the Louisiana's Medicaid program. As a result, LDH failed to discontinue coverage for three Medicaid beneficiaries who moved out of state.

Criteria:

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

LDH has outlined eligibility criteria and documentation to support determinations and renewals in their Medicaid Eligibility Manual.

Cause:

LDH did not adhere to established control procedures to ensure case records support eligibility determination and redeterminations per the federal regulations and the Medicaid Eligibility Manual.

Effect:

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

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

Questioned costs totaling \$410,184 in federal funds in relation to the Medicaid beneficiaries who moved out of state, were invalidly enrolled, or whose renewal determination resulted in an erroneous certification of eligibility.

Questioned costs totaling \$13,224 in federal funds in relation to the CHIP beneficiaries who were invalidly enrolled or whose renewal determination resulted in an erroneous certification of eligibility.

We did not note any questioned costs related to the other errors.

Recommendation:

LDH should ensure its employees follow procedures and federal regulations relating to eligibility determinations and redeterminations in the Medicaid and CHIP programs to ensure the case records support the eligibility decisions.

Management's Response and Corrective Action Plan:

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

Auditor's Additional Comments:

LDH noted in their response they did not concur with the errors noted for the Medicaid and CHIP renewals related to the Supplemental Nutrition Assistance Program (SNAP) not being properly documented. The errors noted relate to a weakness in internal controls as the system errors noted in the case records resulted in inadequate documentation to support the eligibility redetermination.

LDH also did not concur with one Medicaid error for which there was no documentation of school enrollment for a beneficiary over age 18 on a Children's Choice Waiver. The LDH Medicaid Eligibility Manual states that participants who reach age 18 and remain enrolled in school may continue to receive waiver services until their 21st birthday; participants currently receiving waiver services who reach age 18 and choose to no longer attend school may transition to a Supports Waiver. Therefore, documentation of school enrollment is necessary to determine the appropriate waiver services.

For two of the CHIP errors, LDH did not concur that not all active income found in interfaces was counted in determining eligibility as LDH policy is to utilize the highest income reported by Louisiana Workforce Commission (LWC) at the time of processing. However, use of the policy without consideration of other available information may result in noncompliance. In the cases noted, the use of the highest income reported by LWC resulted in the use of incomplete or older returned income data, which affected the eligibility determinations.

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

Federal Award Findings and Questioned Costs

2025-020 – Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements

State Entity: Louisiana Department of Health (LDH)

Award Years: 2022–2025

Award Numbers: B08TI083534, B08TI083942, B08TI084581, B08TI085807, B08TI087039, B08TI088106

Compliance Requirement: Subrecipient Monitoring

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|---|------------------|
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse (including COVID-19) | None Noted |

Condition:

The LDH Office of Behavioral Health (OBH) did not comply with subrecipient monitoring requirements for the Block Grants for Prevention and Treatment of Substance Abuse (SAPT) program for the fiscal year ending June 30, 2025. SAPT program expenditures totaled \$39.3 million during fiscal year 2025, with approximately \$28.4 million provided to 10 subrecipients. While OBH identified the SAPT award name and assistance listing number to its subrecipients via an Interagency Transfer Agreement, the letter did not address all applicable requirements. In addition, OBH was unable to provide documentation of reviews performed to evaluate each subrecipient’s risk of noncompliance. Finally, OBH did not adequately monitor subrecipients to ensure expenditures were for allowable activities, allowable costs, and within the period of performance.

Criteria:

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

Subpart D of 45 CFR 75.352 requires pass-through entities to monitor activities of subrecipients.

2 CFR 200.332(b) requires the pass-through entity to clearly identify subawards to the subrecipient and convey certain required federal award information including requirements imposed by federal statutes, regulations, and the terms and conditions of the federal award.

2 CFR 200.332(c) requires the pass-through entity to evaluate each subrecipient’s risk of noncompliance.

2 CFR 200.332(e) requires the pass-through entity to monitor the activities of the subrecipients as necessary to ensure that the subaward is used for authorized purposes, complies with the terms and conditions of the subaward, and achieves performance goals.

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

Federal Award Findings and Questioned Costs

Cause:

OBH did not have an adequate system of internal controls to ensure compliance with subrecipient monitoring requirements.

Effect:

Failure to perform adequate monitoring impairs OBH’s ability to ensure that program funds passed through to subrecipients are spent in accordance with program regulations and increases the risk of improper payments.

Recommendation:

OBH management should develop and strengthen its system of internal controls to ensure that subrecipients are provided with all required information, an evaluation is performed and documented to determine a subrecipient’s risk of noncompliance, and that all subrecipients are adequately monitored to ensure compliance with federal statutes, regulations, and the terms and conditions of the subaward.

Management’s Response and Corrective Action Plan:

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

2025-021 – Noncompliance with Disproportionate Share Hospital Payments

State Entity: Louisiana Department of Health (LDH)

Award Year: 2025

Award Number: 2505LA5MAP

Compliance Requirement: Activities Allowed or Unallowed

Repeat Finding: Yes (Prior Year Finding No. 2024-028)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|-------------------------------|--------------------|
| | <u>Medicaid Cluster:</u> | |
| 93.778 | Grants to States for Medicaid | \$2,114,237 |
| | Total | <u>\$2,114,237</u> |

Condition:

LDH exceeded the federally-allocated 2020 Disproportionate Share Hospital (DSH) funding limit by \$3,162,186, resulting in federal questioned costs of \$2,114,237. This is the second consecutive year that LDH exceeded a federally-allocated DSH funding limit. LDH makes payments for uncompensated costs to qualifying hospitals that serve a large number of Medicaid and uninsured individuals. These payments are known as DSH payments.

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

Federal Award Findings and Questioned Costs

Criteria:

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

Cause:

The overage occurred due to an inadequate reconciliation between the agency's actual DSH expenditures and the federal allotment. LDH failed to consider additional payments previously made and federally reimbursed during their calculation of the remaining 2020 DSH federal allotment.

Effect:

The 2020 DSH funding limit was exceeded by \$3,162,186, resulting in federal questioned costs of \$2,114,237.

Recommendation:

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

Management's Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-35).

2025-022 – Noncompliance with Earmarking Requirements

State Entity: Louisiana Department of Health (LDH)

Award Years: 2021, 2023

Award Numbers: B08TI083942, B08TI085807

Compliance Requirement: Matching, Level of Effort, Earmarking

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse (Award No. B08TI083942) | \$157,111 |
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse (Award No. B08TI085807) | 184,297 |
| Total | | <u>\$341,408</u> |

STATE OF LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Federal Award Findings and Questioned Costs

Condition:

LDH, OBH exceeded certain earmarking requirements for the SAPT program. In our review of the four SAPT grants that ended during fiscal year 2025, two of the four grants exceeded the 5% maximum amount allowed to be expended related to intervention services for the HIV disease, resulting in federal questioned costs of \$341,408.

Criteria:

42 USC 300x-24(b)(4)(B) requires that states obligate and expend no more than 5% of the award to carry out one or more projects to make available to individuals early intervention services for HIV disease at the sites where the individuals are undergoing treatment.

Cause:

OBH did not effectively monitor the HIV expenditures to ensure earmarking requirements were not being exceeded.

Effect:

The HIV earmarked limit was exceeded by \$341,408, resulting in federal questioned costs.

Recommendation:

OBH should strengthen its system of internal controls to ensure that earmarking requirements are not being exceeded for each SAPT grant awarded.

Management's Response and Corrective Action Plan:

Management partially concurred with the finding and provided a corrective action plan (B-37).

Auditor's Additional Comments:

Although management acknowledged expenditures exceeded the HIV set-aside limit, management did not concur with the total amount of questioned costs. Management responded that \$157,111 of the \$341,408 questioned costs was not applicable due to Substance Abuse and Mental Health Services Administration's decision to terminate the Substance Use Prevention, Treatment, and Recovery Services American Rescue Plan Act Supplement grant for cause, which removed the obligation to meet requirements for those services. At the time of termination, the 5% maximum amount based on the grant allotment had already been exceeded. In addition, no documentation was provided to support the earmarking requirement was no longer applicable for this grant.

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

Federal Award Findings and Questioned Costs

2025-023 – Noncompliance with Fee-for-Service Provider Revalidation Requirements

State Entity: Louisiana Department of Health (LDH)

Award Years: 2024, 2025

Award Numbers: 2405LA5021, 2405LA5MAP, 2505LA5021, 2505LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|-------------------------------------|------------------|
| 93.767 | Children’s Health Insurance Program | None Noted |
| | <u>Medicaid Cluster:</u> | |
| 93.778 | Grants to States for Medicaid | |

Condition:

LDH did not timely perform revalidations as required by federal regulations for all Medicaid and CHIP fee-for-service (FFS) providers.

LDH contracted with Gainwell Technologies, LLC. (Gainwell) to revalidate providers. In our review of portal system reports for all providers required to be revalidated during the fiscal year ending June 30, 2025, we noted the following:

- 134 (100%) of 134 Durable Medical Equipment providers that were required to be revalidated during or prior to fiscal year 2025 did not have a revalidation completed within the required three-year timeframe. Providers were revalidated between 21 and 161 days late.
- 3 (75%) of 4 other providers that were required to be revalidated during or prior to fiscal year 2025 did not have a revalidation completed within the five-year timeframe. Providers were revalidated between 515 and 791 days late.

Criteria:

42 CFR 424.57(g) requires that providers of durable medical equipment, prosthetics, orthotics and supplies revalidate their application for billing privileges every three years after billing privileges are first granted.

42 CFR 455.414 requires the State Medicaid agency to revalidate the enrollment of all providers regardless of provider type at least every five years.

Cause:

LDH did not adequately monitor their contractor, Gainwell, to ensure revalidations were being completed timely.

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

Federal Award Findings and Questioned Costs

Effect:

Improper provider revalidation could prevent the state from timely identifying ineligible providers that should be rejected or excluded from participation in the program.

Recommendation:

LDH should adequately monitor the contractor to ensure all providers are revalidated within the required timeframe in accordance with federal regulations.

Management’s Response and Corrective Action Plan:

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

2025-024 – Noncompliance with Managed Care Provider Enrollment and Screening Requirement

State Entity: Louisiana Department of Health (LDH)

Award Years: 2024, 2025

Award Numbers: 2405LA5021, 2405LA5MAP, 2505LA5021, 2505LA5MAP

Compliance Requirement: Special Tests and Provisions

Repeat Finding: Yes (Prior Year Finding Nos. 2024-029, 2023-026, 2022-029, 2021-061, 2020-052, 2019-030, 2018-028)

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|-------------------------------------|------------------|
| 93.767 | Children’s Health Insurance Program | None Noted |
| | <u>Medicaid Cluster:</u> | |
| 93.778 | Grants to States for Medicaid | |

Condition:

For the eighth consecutive year, LDH did not enroll and screen all Healthy Louisiana managed care providers and dental managed care providers, as required by federal regulations. In our review of the 15,219 providers paid during fiscal year 2025, it was determined that 950 (6%) of managed care and dental managed care providers were not enrolled and screened in accordance with federal regulations.

Criteria:

42 CFR 438.602 (2016 Managed Care Final Rule) and Section 5005 of the 21st Century Cures Act require that the enrollment process includes providing the Medicaid agency with the provider’s identifying information including the name, specialty, date of birth, Social Security number, national provider identifier, federal taxpayer identification number, and state license or certification number of the provider. Additionally, the state agency is required to screen enrolled providers, require certain disclosures, provide enhanced oversight of certain providers, and comply with reporting of adverse provider actions and provider terminations.

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

Federal Award Findings and Questioned Costs

By using the federally-required process, managed care providers must participate in the same screening and enrollment process as Medicaid and CHIP fee-for-service providers.

Cause:

In July 2021, LDH launched the enrollment portal created by Gainwell, the state’s current provider enrollment vendor. Although the enrollment portal was launched in fiscal year 2022 for existing providers as of March of 2022, new providers were not invited to enroll, as this required an amendment to the contract with Gainwell and additional costs. An amendment to the contract was approved in October of 2024 and required Gainwell to maintain compliance with the 21st Century Cures Act and ensure all Medicaid health care providers are enrolled with the State Medicaid Agency, subject to a risk-based screening, and revalidated every five years. LDH began the process of inviting providers to the portal in October of 2024 but did not complete sending invitations until March 2025. Therefore, not all of the Healthy Louisiana managed care providers and dental managed care providers that received payments in fiscal year 2025 were enrolled and screened prior to June 30, 2025.

Effect:

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

Recommendation:

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

Management’s Response and Corrective Action Plan:

Management concurred with the finding and provided a corrective action plan (B-41).

2025-025 – Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act

State Entity: Louisiana Department of Health (LDH)

Award Year: 2025

Award Number: B08TI088106

Compliance Requirement: Reporting

Repeat Finding: No

| Assistance Listing Number | Program/Cluster Name | Questioned Costs |
|---------------------------|--|------------------|
| 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | None Noted |

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

Condition:

LDH, OBH did not comply with FFATA reporting requirements for the SAPT program. As of June 30, 2025, OBH had not entered subaward information into the Federal system for 10 subawards of \$30,000 or more totaling \$23,457,985.

Criteria:

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

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

Cause:

OBH did not have an adequate system of internal controls to ensure compliance with FFATA reporting requirements.

Effect:

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

Recommendation:

OBH should develop and strengthen its system of internal controls to ensure that appropriate personnel are timely entering the required award information for FFATA reporting in accordance with federal requirements.

Management's Response and Corrective Action Plan:

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

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

OTHER REPORTS

U.S. DEPARTMENT OF AGRICULTURE

WIC Special Supplemental Nutrition Program for Women, Infants, and Children (AL 10.557)

A report by the Louisiana Legislative Auditor Performance Audit Services staff on the Louisiana Department of Health – Office of Public Health titled *Special Supplemental Nutrition Program for Women, Infants, and Children* (Report ID No. 40250015 – Issued December 3, 2025) is applicable to the WIC Program, which is a major federal program for the Single Audit of the State of Louisiana. This report can be accessed on the Louisiana Legislative Auditor’s website at <https://lla.la.gov/reports/audit-reports>.

U.S. DEPARTMENT OF THE TREASURY

Emergency Rental Assistance Program (AL 21.023)

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

- *Emergency Rental Assistance Program - Landlord No. 1* (Report ID No. 50220021 – Issued May 1, 2025)
- *Emergency Rental Assistance Program - Landlord No. 2* (Report ID No. 50220025 – Issued May 1, 2025)

These reports are applicable to the Emergency Rental Assistance Program and are referenced because they indicate potential noncompliance with federal requirements and potential ineligible payments. These reports, including management’s full response, can be accessed on the Louisiana Legislative Auditor’s website at <https://lla.la.gov/reports/audit-reports>.

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

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

Title IV-E Prevention Program (AL 93.472)
MaryLee Allen Promoting Safe and Stable Families Program (AL 93.556)
Foster Care Title IV-E (AL 93.658)
Adoption Assistance (AL 93.659)
Social Services Block Grant (AL 93.667)

A report by the Louisiana Legislative Auditor Performance Audit Services staff on the Department of Children and Family Services titled *Child Welfare Payments* (Report ID No. 40240030 – Issued August 20, 2025) is applicable to the federal programs listed above, two of which, Foster Care Title IV-E (AL 93.658) and Adoption Assistance (AL 93.659), are major programs for the Single Audit of the State of Louisiana. This report, including management’s full response, can be accessed on the Louisiana Legislative Auditor’s website at <https://lla.la.gov/reports/audit-reports>.

Medicaid Cluster (AL 93.778)

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

- *Medicaid Capstone* (Report ID No. 40250024 - Issued February 13, 2026)
- *Progress Report: Medicaid Beneficiaries with No Services* (Report ID No. 40240031 - Issued October 13, 2025)
- *Progress Report: Deceased Medicaid Beneficiaries* (Report ID No. 40250013 - Issued August 6, 2025)
- *Progress Report: Medicaid Residency* (Report ID No. 40240029 - Issued May 28, 2025)

These reports are applicable to the Medicaid Cluster, which is a major federal program for the Single Audit of the State of Louisiana. These reports, including management’s full responses, can be accessed on the Louisiana Legislative Auditor’s website at <https://lla.la.gov/reports/audit-reports>.

SCHEDULE D

Schedule of Unresolved Prior-Audit Findings for the Year Ended June 30, 2025

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

Page No.

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Control Weakness and Noncompliance Related to Cost Allocation Process..... 18

LOUISIANA DEPARTMENT OF HEALTH

Inadequate Controls over Annual Financial Reporting 13

Inadequate Controls over Billing for Behavioral Health Services 42

Inadequate Internal Controls over Eligibility Determinations..... 44

Noncompliance with Disproportionate Share Hospital Payments 48

Noncompliance with Managed Care Provider Enrollment and Screening
 Requirement..... 52

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER - SHREVEPORT

Noncompliance and Weakness in Controls with Special Tests and Provisions
 Requirements 19

UNIVERSITY OF LOUISIANA AT LAFAYETTE

Control Weakness and Noncompliance with Special Tests and Provisions
 Requirements 21

Noncompliance with Subrecipient Monitoring Requirements..... 23

APPENDIX A

Schedule of Expenditures of Federal Awards and Notes to the Schedule of Expenditures of Federal Awards for the Year Ended June 30, 2025

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025**

| Federal Prefix and Agency | Page No. |
|---|-----------------|
| 10 – U.S. Department of Agriculture | A-3 |
| 11 – U.S. Department of Commerce | A-7 |
| 12 – U.S. Department of Defense..... | A-9 |
| 14 – U.S. Department of Housing and Urban Development | A-12 |
| 15 – U.S. Department of the Interior | A-12 |
| 16 – U.S. Department of Justice | A-14 |
| 17 – U.S. Department of Labor | A-16 |
| 19 – U.S. Department of State | A-16 |
| 20 – U.S. Department of Transportation..... | A-17 |
| 21 – U.S. Department of the Treasury | A-18 |
| 27 – Office of Personnel Management | A-18 |
| 30 – Equal Employment Opportunity Commission | A-18 |
| 39 – General Services Administration | A-19 |
| 43 – National Aeronautics and Space Administration | A-19 |
| 45 – National Foundation on the Arts and the Humanities | A-20 |
| 47 – National Science Foundation | A-20 |
| 59 – Small Business Administration | A-21 |
| 64 – U.S. Department of Veterans Affairs | A-21 |
| 66 – U.S. Environmental Protection Agency | A-22 |
| 77 – Nuclear Regulatory Commission | A-23 |
| 81 – U.S. Department of Energy | A-23 |

**State of Louisiana
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025**

| Federal Prefix and Agency | Page No. |
|---|-----------------|
| 84 – U.S. Department of Education | A-25 |
| 85 – Vietnam Education Foundation | A-27 |
| 87 – Consumer Product Safety Commission | A-27 |
| 87 – Gulf Coast Ecosystem Restoration Council | A-27 |
| 90 – Delta Regional Authority | A-27 |
| 93 – U.S. Department of Health and Human Services | A-27 |
| 94 – Corporation for National and Community Service | A-39 |
| 95 – Executive Office of the President | A-39 |
| 96 – Social Security Administration | A-39 |
| 97 – U.S. Department of Homeland Security | A-39 |
| 98 – U.S. Agency for International Development | A-40 |
| 99 – Miscellaneous | A-41 |
| Loan Activity | A-41 |
| Notes to the Schedule of Expenditures of Federal Awards | A-42 |

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---------------------------------------|---------|---------------------|---|--------------------------|---|----------------------------|-------------------------------|-----------------|
| U.S. Department of Agriculture | | | | | | | | |
| | | 10.001 | Agricultural Research Basic and Applied Research | | | | | \$56,554 |
| | | 10.001 Total | | | | | \$0 | \$56,554 |
| | | 10.025 | Plant and Animal Disease, Pest Control, and Animal Care | | | | | \$734,774 |
| | | 10.025 | Plant and Animal Disease, Pest Control, and Animal Care | | Colorado State University | G-50346-13 | | \$146,659 |
| | | 10.025 Total | | | | | \$3,177 | \$881,433 |
| | | 10.028 | Wildlife Services | | | | | \$213,067 |
| | | 10.028 Total | | | | | \$0 | \$213,067 |
| | | 10.072 | Wetlands Reserve Program | | | | | \$98,940 |
| | | 10.072 Total | | | | | \$0 | \$98,940 |
| | | 10.163 | Market Protection and Promotion | | | | | \$40,536 |
| | | 10.163 | Market Protection and Promotion | | Florida Certified Organic Growers and Consumers, Inc. (FOG) | 23-NOPXX-FL-0001 | | \$140,010 |
| | | 10.163 Total | | | | | \$0 | \$180,546 |
| | | 10.170 | Specialty Crop Block Grant Program - Farm Bill | | | | | \$308,253 |
| | | 10.170 Total | | | | | \$0 | \$308,253 |
| | | 10.175 | Farmers Market and Local Food Promotion Program | | | | | \$24,452 |
| | | 10.175 Total | | | | | \$0 | \$24,452 |
| | | 10.182 | Pandemic Relief Activities: Local Food Purchase Agreements with States, Tribes, and Local Governments | | | | | \$8,487,878 |
| | | 10.182 Total | | | | | \$8,322,211 | \$8,487,878 |
| | | 10.185 | Local Food for Schools Cooperative Agreement Program | | | | | \$2,665,745 |
| | | 10.185 Total | | | | | \$2,661,393 | \$2,665,745 |
| | | 10.190 | Resilient Food System Infrastructure Program | | | | | \$528,055 |
| | | 10.190 Total | | | | | \$0 | \$528,055 |
| | | 10.200 | Grants for Agricultural Research, Special Research Grants | | University of Florida | 2501270829 | | \$2,222 |
| | | 10.200 Total | | | | | \$0 | \$2,222 |
| | | 10.215 | Sustainable Agriculture Research and Education | | University of Georgia Research Foundation Inc. | SUB00003196 | | \$2,759 |
| | | 10.215 | Sustainable Agriculture Research and Education | | University of Georgia Research Foundation Inc. | SUB00003251 | | \$19,587 |
| | | 10.215 | Sustainable Agriculture Research and Education | | University of Georgia Research Foundation Inc. | SUB00003621 | | \$33,000 |
| | | 10.215 | Sustainable Agriculture Research and Education | | University of Georgia Research Foundation Inc. | SUB00003634 | | \$12,574 |
| | | 10.215 Total | | | | | \$0 | \$67,920 |
| | | 10.216 | 1890 Institution Capacity Building Grants | | | | | \$132,391 |
| | | 10.216 Total | | | | | \$0 | \$132,391 |
| | | 10.229 | Extension Collaborative on Immunization Teaching & Engagement | | eXtension Foundation | EXCB-2024-2714 | | \$65,435 |
| | | 10.229 Total | | | | | \$0 | \$65,435 |
| | | 10.304 | Food and Agriculture Defense Initiative (FADI) | | | | | \$190,073 |
| | | 10.304 | Food and Agriculture Defense Initiative (FADI) | | University of Florida | SUB00003511 | | \$19,326 |
| | | 10.304 Total | | | | | \$0 | \$209,399 |
| | | 10.309 | Specialty Crop Research Initiative | | University of Florida | SUB00003524 | | \$24,024 |
| | | 10.309 Total | | | | | \$0 | \$24,024 |
| | | 10.310 | Agriculture and Food Research Initiative (AFRI) | | | | | \$658,475 |
| | | 10.310 | Agriculture and Food Research Initiative (AFRI) | | Clemson University | 2598-207-2016369 | | \$8,603 |
| | | 10.310 Total | | | | | \$0 | \$667,078 |
| | | 10.320 | Sun Grant Program | | Oklahoma State University | 2-569813.LSU1 | | \$9,334 |
| | | 10.320 Total | | | | | \$0 | \$9,334 |
| | | 10.328 | Food Safety Outreach Program | | Iowa State University | 025995A | | \$12,335 |
| | | 10.328 | Food Safety Outreach Program | | Texas Tech University | 21A646-03 | | \$7,438 |
| | | 10.328 | Food Safety Outreach Program | | University of Florida | SUB00003004 | | \$6,316 |
| | | 10.328 | Food Safety Outreach Program | | University of Florida | SUB00004385 | | \$6,044 |
| | | 10.328 Total | | | | | \$0 | \$32,133 |
| | | 10.329 | Crop Protection and Pest Management Competitive Grants Program | | | | | \$198,809 |
| | | 10.329 | Crop Protection and Pest Management Competitive Grants Program | | North Carolina State University | PAM-P22-002759-SA13 | | \$7,897 |
| | | 10.329 Total | | | | | \$0 | \$206,706 |
| | | 10.351 | Rural Business Development Grant | | | | | \$38,305 |
| | | 10.351 Total | | | | | \$0 | \$38,305 |
| | | 10.475 | Cooperative Agreements with States for Intrastate Meat and Poultry Inspection | | | | | \$2,897,006 |
| | | 10.475 Total | | | | | \$0 | \$2,897,006 |
| | | 10.477 | Meat, Poultry, and Egg Products Inspection | | | | | \$10,135 |
| | | 10.477 Total | | | | | \$0 | \$10,135 |
| | | 10.500 | Cooperative Extension Service | | | | | \$145,280 |
| | | 10.500 | Cooperative Extension Service | | Kansas State University | A24-0175-S008 | | \$10,982 |
| | | 10.500 | Cooperative Extension Service | | Kansas State University | A25-0218-S005 | | \$440 |
| | | 10.500 Total | | | | | \$0 | \$156,702 |
| | | 10.511 | Smith-Lever Extension Funding | | | | | \$5,967,000 |
| | | 10.511 Total | | | | | \$0 | \$5,967,000 |

(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, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|---------------------|---|--------------------------|--|----------------------------|-------------------------------|-----------------|
| U.S. Department of Agriculture (Cont.) | | | | | | | | |
| | | 10.514 | Expanded Food and Nutrition Education Program | | | | | \$2,023,484 |
| | | 10.514 Total | | | | | \$0 | \$2,023,484 |
| | | 10.515 | Renewable Resources Extension Act | | | | | \$70,953 |
| | | 10.515 Total | | | | | \$0 | \$70,953 |
| | | 10.520 | Agriculture Risk Management Education Partnerships Competitive Grants Program | | University of Arkansas | GR018556 | | \$22,252 |
| | | 10.520 Total | | | | | \$0 | \$22,252 |
| | | 10.525 | Farm and Ranch Stress Assistance Network Competitive Grants Program | | | | | \$96,948 |
| | | 10.525 Total | | | | | \$0 | \$96,948 |
| | | 10.541 | Child Nutrition-Technology Innovation Grant | | | | | \$417,214 |
| | | 10.541 Total | | | | | \$0 | \$417,214 |
| | | 10.542 | COVID-19 - Pandemic EBT Food Benefits | | | | | \$220,348 |
| | | 10.542 Total | | | | | \$0 | \$220,348 |
| | | 10.557 | WIC Special Supplemental Nutrition Program for Women, Infants, and Children | | | | | \$122,131,740 |
| | | 10.557 Total | | | | | \$11,279,707 | \$122,131,740 |
| | | 10.558 | Child and Adult Care Food Program | | | | | \$92,503,631 |
| | | 10.558 Total | | | | | \$90,397,404 | \$92,503,631 |
| | | 10.560 | State Administrative Expenses for Child Nutrition | | | | | \$8,854,825 |
| | | 10.560 Total | | | | | \$1,475,504 | \$8,854,825 |
| | | 10.572 | WIC Farmers' Market Nutrition Program (FMNP) | | | | | \$189,559 |
| | | 10.572 Total | | | | | \$0 | \$189,559 |
| | | 10.574 | Team Nutrition Grants | | | | | \$323,579 |
| | | 10.574 Total | | | | | \$1,425 | \$323,579 |
| | | 10.575 | Farm to School Grant Program | | | | | \$2,627 |
| | | 10.575 Total | | | | | \$0 | \$2,627 |
| | | 10.576 | Senior Farmers Market Nutrition Program | | | | | \$369,192 |
| | | 10.576 Total | | | | | \$0 | \$369,192 |
| | | 10.579 | Child Nutrition Discretionary Grants Limited Availability | | | | | \$629,365 |
| | | 10.579 Total | | | | | \$618,287 | \$629,365 |
| | | 10.645 | COVID-19 - Farm to School State Formula Grant | | | | | \$281,627 |
| | | 10.645 Total | | | | | \$0 | \$281,627 |
| | | 10.646 | Summer Electronic Benefit Transfer Program for Children | | | | | \$93,543,306 |
| | | 10.646 Total | | | | | \$1,862,500 | \$93,543,306 |
| | | 10.649 | COVID-19 - Pandemic EBT Administrative Costs | | | | | \$923,755 |
| | | 10.649 Total | | | | | \$278,054 | \$923,755 |
| | | 10.664 | Cooperative Forestry Assistance | | | | | \$8,898,594 |
| | | 10.664 Total | | | | | \$0 | \$8,898,594 |
| | | 10.674 | Wood Utilization Assistance | | United States Endowment for Forestry and Communities | 24-00928 | | \$3,703 |
| | | 10.674 Total | | | | | \$0 | \$3,703 |
| | | 10.676 | Forest Legacy Program | | | | | \$24,585 |
| | | 10.676 Total | | | | | \$0 | \$24,585 |
| | | 10.678 | Forest Stewardship Program | | | | | \$3,299 |
| | | 10.678 Total | | | | | \$0 | \$3,299 |
| | | 10.691 | Good Neighbor Authority | | | | | \$51,511 |
| | | 10.691 Total | | | | | \$0 | \$51,511 |
| | | 10.698 | State & Private Forestry Cooperative Fire Assistance | | | | | \$139,581 |
| | | 10.698 Total | | | | | \$0 | \$139,581 |
| | | 10.699 | Partnership Agreements | | | | | \$1,442 |
| | | 10.699 Total | | | | | \$0 | \$1,442 |
| | | 10.734 | Inflation Reduction Act - Forest Legacy Program | | | | | \$5,009 |
| | | 10.734 Total | | | | | \$0 | \$5,009 |
| | | 10.855 | Distance Learning and Telemedicine Loans and Grants | | | | | \$26,946 |
| | | 10.855 Total | | | | | \$0 | \$26,946 |
| | | 10.868 | Rural Energy for America Program | | | | | \$90,751 |
| | | 10.868 Total | | | | | \$0 | \$90,751 |
| | | 10.890 | Rural Development Cooperative Agreement Program | | | | | \$7,590 |
| | | 10.890 Total | | | | | \$0 | \$7,590 |
| | | 10.902 | Soil and Water Conservation | | | | | \$591,681 |
| | | 10.902 | Soil and Water Conservation | | National Wildlife Federation (NWF) | 2109-108 | | \$7,557 |
| | | 10.902 Total | | | | | \$0 | \$599,238 |
| | | 10.903 | Soil Survey | | | | | \$3,150 |
| | | 10.903 Total | | | | | \$0 | \$3,150 |
| | | 10.912 | Environmental Quality Incentives Program | | | | | \$2,549,124 |
| | | 10.912 Total | | | | | \$25,316 | \$2,549,124 |
| | | 10.931 | Agricultural Conservation Easement Program | | | | | \$523,922 |
| | | 10.931 Total | | | | | \$360,886 | \$523,922 |
| | | 10.934 | Feral Swine Eradication and Control Pilot Program | | | | | \$606,146 |
| | | 10.934 Total | | | | | \$0 | \$606,146 |
| | | 10.937 | Partnerships for Climate-Smart Commodities | | | | | \$8,804 |
| | | 10.937 Total | | | | | \$0 | \$8,804 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|---------------------|--|--------------------------|---|------------------------------------|-------------------------------|-----------------|
| U.S. Department of Agriculture (Cont.) | | | | | | | | |
| | | 10.U01 | Archeology Student Training | 21-PA-11080600-254 | | | | \$1,337 |
| | | 10.U01 Total | | | | | \$0 | \$1,337 |
| | | 10.U02 | Cooperative Management of the Kisatchie National Forest Preserves and Wild Turkey Monitoring | 17-GN-11080600-001 | | | | \$19,165 |
| | | 10.U02 | Cooperative Management of the Kisatchie National Forest Preserves and Wild Turkey Monitoring | 18-GN-11080600-001 | | | | \$83,579 |
| | | 10.U02 Total | | | | | \$0 | \$102,744 |
| | | 10.U03 | US Forest Rivercane and Native Plants Restoration | 24-SA-11080600-121 | | | | \$21,327 |
| | | 10.U03 Total | | | | | \$0 | \$21,327 |
| | | 10.U04 | Coastal Wetlands Planning Protection and Restoration Act (Cost Share Agreements) | PL 101-646 | | | | \$3,882,734 |
| | | 10.U04 Total | | | | | \$0 | \$3,882,734 |
| Research and Development Cluster | | | | | | | | |
| | | 10.001 | Agricultural Research Basic and Applied Research | | | | | \$1,119,036 |
| | | 10.001 Total | | | | | \$27,972 | \$1,119,036 |
| | | 10.025 | Plant and Animal Disease, Pest Control, and Animal Care | | | | | \$2,044,301 |
| | | 10.025 Total | | | | | \$102,406 | \$2,044,301 |
| | | 10.170 | Specialty Crop Block Grant Program - Farm Bill | | Mississippi State University | 010300.327184.03 | | \$11,285 |
| | | 10.170 Total | | | | | \$0 | \$11,285 |
| | | 10.200 | Grants for Agricultural Research, Special Research Grants | | | | | \$109,290 |
| | | 10.200 | Grants for Agricultural Research, Special Research Grants | | University of Florida | 2301039092 | | \$4,750 |
| | | 10.200 Total | | | | | \$0 | \$114,040 |
| | | 10.202 | Cooperative Forestry Research | | | | | \$371,851 |
| | | 10.202 Total | | | | | \$0 | \$371,851 |
| | | 10.203 | Payments to Agricultural Experiment Stations Under the Hatch Act | | | | | \$4,608,738 |
| | | 10.203 Total | | | | | \$0 | \$4,608,738 |
| | | 10.205 | Payments to 1890 Land-Grant Colleges and Tuskegee University | | | | | \$2,824,239 |
| | | 10.205 Total | | | | | \$0 | \$2,824,239 |
| | | 10.207 | Animal Health and Disease Research | | | | | \$30,184 |
| | | 10.207 Total | | | | | \$0 | \$30,184 |
| | | 10.215 | Sustainable Agriculture Research and Education | | Emory University | A746522 | | \$2,165 |
| | | 10.215 | Sustainable Agriculture Research and Education | | University of Georgia Research Foundation Inc. | SUB00003116 / Project LS23-378 | | \$615 |
| | | 10.215 | Sustainable Agriculture Research and Education | | University of Georgia Research Foundation Inc. | SUB00003209 | | \$17,716 |
| | | 10.215 Total | | | | | \$0 | \$20,496 |
| | | 10.216 | 1890 Institution Capacity Building Grants | | | | | \$530,872 |
| | | 10.216 Total | | | | | \$0 | \$530,872 |
| | | 10.250 | Agricultural and Rural Economic Research, Cooperative Agreements and Collaborations | | | | | \$6,659 |
| | | 10.250 Total | | | | | \$0 | \$6,659 |
| | | 10.292 | COVID-19 - Food Loss and Waste Reduction | | Ohio State University (OSU) | SPC-1000012376 GR132851 | | \$67,377 |
| | | 10.292 Total | | | | | \$0 | \$67,377 |
| | | 10.304 | Food and Agriculture Defense Initiative (FADI) | | eXtension Foundation | EDEN-2025-2699 | | \$623 |
| | | 10.304 Total | | | | | \$0 | \$623 |
| | | 10.309 | Specialty Crop Research Initiative | | Mississippi State University | 014600.327226.02 | | \$128,315 |
| | | 10.309 | Specialty Crop Research Initiative | | North Carolina State University | PAM-P21-002582-SA01 | | \$155,974 |
| | | 10.309 | Specialty Crop Research Initiative | | Texas A&M University-AgriLife Extension Service | 07-M1703027 | | \$1,380 |
| | | 10.309 | Specialty Crop Research Initiative | | University of California-Riverside | S1771 | | \$29,839 |
| | | 10.309 Total | | | | | \$0 | \$319,004 |
| | | 10.310 | Agriculture and Food Research Initiative (AFRI) | | | | | \$4,750,089 |
| | | 10.310 | Agriculture and Food Research Initiative (AFRI) | | North Carolina State University | PAM-P19-001507-AS16 | | \$40,525 |
| | | 10.310 | Agriculture and Food Research Initiative (AFRI) | | North Carolina State University | PAM-P23-001345-SA01 | | \$17,003 |
| | | 10.310 | Agriculture and Food Research Initiative (AFRI) | | North Dakota State University (NDSU) | FAR0036637 | | \$39,656 |
| | | 10.310 | Agriculture and Food Research Initiative (AFRI) | | North Dakota State University (NDSU) | FAR0038396 | | \$39,266 |
| | | 10.310 | Agriculture and Food Research Initiative (AFRI) | | Ohio State University | SPC-1000004994 / GR122205 | | \$106,861 |
| | | 10.310 | Agriculture and Food Research Initiative (AFRI) | | Pennsylvania State University | S004637-USDA | | \$5,668 |
| | | 10.310 | Agriculture and Food Research Initiative (AFRI) | | University of Florida | SUB00003774 | | \$51,739 |
| | | 10.310 | Agriculture and Food Research Initiative (AFRI) | | University of Georgia Research Foundation Inc. | SUB00003704 | | \$28,191 |
| | | 10.310 | Agriculture and Food Research Initiative (AFRI) | | University of Kentucky Research Foundation (UKRF) | 3200006565-25-062 / PO #7800007655 | | \$41,585 |
| | | 10.310 Total | | | | | \$972,332 | \$5,120,583 |
| | | 10.318 | Women and Minorities in Science, Technology, Engineering, and Mathematics Fields | | | | | \$38,468 |
| | | 10.318 Total | | | | | \$0 | \$38,468 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount | |
|---|---------|---|--|--------------------------|---|-----------------------------------|-------------------------------|-----------------|--------------|
| U.S. Department of Agriculture (Cont.) | | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | | |
| | | 10.320 | Sun Grant Program | | Oklahoma State University | 2-569810.LSU2 | | \$67,756 | |
| | | 10.320 | Sun Grant Program | | Texas A&M University-AgriLife Extension Service | M2202269 | | \$14,451 | |
| | | 10.320 Total | | | | | \$0 | \$82,207 | |
| | | 10.328 | Food Safety Outreach Program | | | | | \$47,940 | |
| | | 10.328 Total | | | | | \$0 | \$47,940 | |
| | | 10.329 | Crop Protection and Pest Management Competitive Grants Program | | | | | \$126,427 | |
| | | 10.329 | Crop Protection and Pest Management Competitive Grants Program | | Texas A&M University-AgriLife Extension Service | M2304506 | | \$23,784 | |
| | | 10.329 Total | | | | | \$59,367 | \$150,211 | |
| | | 10.512 | Extension Services at 1890 Colleges and Tuskegee University, West Virginia State College, and Central State University | | | | | \$2,136,226 | |
| | | 10.512 Total | | | | | \$0 | \$2,136,226 | |
| | | 10.514 | Expanded Food and Nutrition Education Program | | | | | \$159,977 | |
| | | 10.514 Total | | | | | \$0 | \$159,977 | |
| | | 10.515 | Renewable Resources Extension Act | | | | | \$33,331 | |
| | | 10.515 Total | | | | | \$0 | \$33,331 | |
| | | 10.519 | Equipment Grants Program (EGP) | | | | | \$112,183 | |
| | | 10.519 Total | | | | | \$0 | \$112,183 | |
| | | 10.523 | Centers of Excellence at 1890 Institutions | | | | | \$1,141,397 | |
| | | 10.523 Total | | | | | \$0 | \$1,141,397 | |
| | | 10.524 | Scholarships for Students at 1890 Institutions | | | | | \$1,108,033 | |
| | | 10.524 Total | | | | | \$0 | \$1,108,033 | |
| | | 10.620 | Scientific Exchanges Program | | | | | \$46,535 | |
| | | 10.620 Total | | | | | \$0 | \$46,535 | |
| | | 10.664 | Cooperative Forestry Assistance | | | | | \$737 | |
| | | 10.664 | Cooperative Forestry Assistance | | Mississippi State University | 080100.330824.01 | | \$11,272 | |
| | | 10.664 Total | | | | | \$0 | \$12,009 | |
| | | 10.674 | Wood Utilization Assistance | | | | | \$25,561 | |
| | | 10.674 Total | | | | | \$0 | \$25,561 | |
| | | 10.680 | Forest Health Protection | | | | | \$104,700 | |
| | | 10.680 Total | | | | | \$0 | \$104,700 | |
| | | 10.699 | Partnership Agreements | | | | | \$402,054 | |
| | | 10.699 | Partnership Agreements | | Blue Forest Finance Inc. | 22-CS-11132420-236 | | \$14,754 | |
| | | 10.699 Total | | | | | \$0 | \$416,808 | |
| | | 10.707 | Research Joint Venture and Cost Reimbursable Agreements | | | | | \$107,805 | |
| | | 10.707 Total | | | | | \$0 | \$107,805 | |
| | | 10.714 | Infrastructure Investment and Job Act Joint Fire Science Program (Research & Development) | | | | | \$15,477 | |
| | | 10.714 Total | | | | | \$0 | \$15,477 | |
| | | 10.868 | Rural Energy for America Program | | | | | \$300,089 | |
| | | 10.868 Total | | | | | \$10,000 | \$300,089 | |
| | | 10.902 | Soil and Water Conservation | | | | | \$314,568 | |
| | | 10.902 Total | | | | | \$0 | \$314,568 | |
| | | 10.912 | Environmental Quality Incentives Program | | | | | \$418,517 | |
| | | 10.912 | Environmental Quality Incentives Program | | National Fish & Wildlife Foundation | 1903.21.071376 | | \$1,473 | |
| | | 10.912 | Environmental Quality Incentives Program | | Texas A&M University-AgriLife Extension Service | M2500806 | | \$11,090 | |
| | | 10.912 Total | | | | | \$87,549 | \$431,080 | |
| | | 10.924 | Conservation Stewardship Program | | National Fish & Wildlife Foundation | 1903.21.071376 | | \$21,145 | |
| | | 10.924 Total | | | | | \$21,145 | \$21,145 | |
| | | 10.931 | Agricultural Conservation Easement Program | | National Fish & Wildlife Foundation | 1903.21.071376 | | \$9,738 | |
| | | 10.931 Total | | | | | \$0 | \$9,738 | |
| | | 10.937 | Partnerships for Climate-Smart Commodities | | Supreme Rice, LLC | NR233A750004G039 | | \$2,489 | |
| | | 10.937 Total | | | | | \$0 | \$2,489 | |
| | | 10.960 | Technical Agricultural Assistance | | North Carolina State University | 2021-0605-01 / PAM-21-000605-SA01 | | \$22,422 | |
| | | 10.960 Total | | | | | \$0 | \$22,422 | |
| | | 10.961 | Scientific Cooperation and Research | | | | | \$8,422 | |
| | | 10.961 Total | | | | | \$0 | \$8,422 | |
| | | 10.RD21 | Tiger Bullets-Nano: Cellulose Nanomaterial Mediated Fluid Additive for Energy Industry | 2021R0293 | Hole Pluggers, LLC | 2021R0293 | | \$29,855 | |
| | | 10.RD21 Total | | | | | \$0 | \$29,855 | |
| | | 10.RD22 | Influence of Major Wind Damage on Activity of Forest Insect Pests in Southern Forests | 20-JV-11330160-069 | | | | \$16,782 | |
| | | 10.RD22 Total | | | | | \$0 | \$16,782 | |
| | | 10.RD24 | Combating Needle Pathogens and Forestry Professional Worker Shortages in the Southern Region through a Network Effort of Research, Teaching, and Service | 23-JV-11330160-098 | | | | \$12,942 | |
| | | 10.RD24 Total | | | | | \$0 | \$12,942 | |
| | | 10.RD26 | National Animal Health Laboratory Network (NAHLN) Testing Services - HPAI Cattle Testing | 12639524F0614 | | | | \$7,325 | |
| | | 10.RD26 Total | | | | | \$0 | \$7,325 | |
| | | Research and Development Cluster Total | | | | | | \$1,280,771 | \$24,105,013 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|--|--|--------------|---|--------------------------|----------------------------|-------------------------------|------------------------|
| U.S. Department of Agriculture (Cont.) | | | | | | | | |
| Child Nutrition Cluster | | | | | | | | |
| | 10.553 | School Breakfast Program | | | | | \$111,758,044 | \$112,477,906 |
| | 10.555 | National School Lunch Program | | | | | \$346,824,682 | \$348,198,507 |
| | 10.559 | Summer Food Service Program for Children | | | | | \$25,917,985 | \$26,748,999 |
| | 10.582 | Fresh Fruit and Vegetable Program | | | | | \$3,453,535 | \$3,453,535 |
| | Child Nutrition Cluster Total | | | | | | \$487,954,246 | \$490,878,947 |
| Food Distribution Cluster | | | | | | | | |
| | 10.565 | Commodity Supplemental Food Program | | | | | \$16,336,838 | \$17,624,459 |
| | 10.568 | Emergency Food Assistance Program (Administrative Costs) | | | | | \$4,003,863 | \$4,179,763 |
| | 10.569 | Emergency Food Assistance Program (Food Commodities) | | | | | \$31,846,098 | \$31,846,098 |
| | Food Distribution Cluster Total | | | | | | \$52,186,799 | \$53,650,320 |
| Schools and Roads Cluster | | | | | | | | |
| | 10.665 | Schools and Roads - Grants to States | | | | | \$1,675,674 | \$1,675,674 |
| | Schools and Roads Cluster Total | | | | | | \$1,675,674 | \$1,675,674 |
| SNAP Cluster | | | | | | | | |
| | 10.551 | Supplemental Nutrition Assistance Program | | | | | \$0 | \$1,883,887,652 |
| | 10.561 | COVID-19 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | | | | | \$0 | \$1,709 |
| | 10.561 | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | | | | | \$12,395,627 | \$95,642,508 |
| | 10.561 Total | | | | | | \$12,395,627 | \$95,644,217 |
| | SNAP Cluster Total | | | | | | \$12,395,627 | \$1,979,531,869 |
| Total for U.S. Department of Agriculture | | | | | | | \$672,778,981 | \$2,913,928,478 |
| U.S. Department of Commerce | | | | | | | | |
| | 11.008 | NOAA Mission-Related Education Awards | | | | | | \$38,449 |
| | 11.008 | NOAA Mission-Related Education Awards | | University of New Hampshire | | PZL0289/P0201145 | | \$86,356 |
| | 11.008 Total | | | | | | \$0 | \$124,805 |
| | 11.020 | Cluster Grants | | | | | | \$140,617 |
| | 11.020 Total | | | | | | \$0 | \$140,617 |
| | 11.028 | Connecting Minority Communities Pilot Program | | | | | | \$5,241,601 |
| | 11.028 Total | | | | | | \$0 | \$5,241,601 |
| | 11.039 | Regional Technology and Innovation Hubs | | | | | | \$284,288 |
| | 11.039 Total | | | | | | \$0 | \$284,288 |
| | 11.112 | Market Development Cooperator Program | | | | | | \$127,767 |
| | 11.112 Total | | | | | | \$0 | \$127,767 |
| | 11.303 | Economic Development Technical Assistance | | | | | | \$79,268 |
| | 11.303 Total | | | | | | \$0 | \$79,268 |
| | 11.407 | Interjurisdictional Fisheries Act of 1986 | | | | | | \$190,349 |
| | 11.407 Total | | | | | | \$0 | \$190,349 |
| | 11.413 | Fishery Products Inspection and Certification | | | | | | \$28,154 |
| | 11.413 Total | | | | | | \$0 | \$28,154 |
| | 11.417 | Sea Grant Support | | | | | | \$346,360 |
| | 11.417 | Sea Grant Support | | University of Florida | | SUB00002766 | | \$4,669 |
| | 11.417 Total | | | | | | \$59,944 | \$351,029 |
| | 11.419 | Coastal Zone Management Administration Awards | | | | | | \$2,829,113 |
| | 11.419 Total | | | | | | \$0 | \$2,829,113 |
| | 11.420 | Coastal Zone Management Estuarine Research Reserves | | | | | | \$3,185 |
| | 11.420 Total | | | | | | \$0 | \$3,185 |
| | 11.427 | Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program | | | | | | \$12,704 |
| | 11.427 | Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program | | University of Maryland | | 91649-27588204 | | \$6,477 |
| | 11.427 Total | | | | | | \$8,164 | \$19,181 |
| | 11.433 | Marine Fisheries Initiative | | National Oceanic and Atmospheric Administration | | US142000.1925 | | \$1,343 |
| | 11.433 Total | | | | | | \$0 | \$1,343 |
| | 11.434 | Cooperative Fishery Statistics | | | | | | \$117,334 |
| | 11.434 | Cooperative Fishery Statistics | | Gulf States Marine Fisheries Commission | | FNA20NMF4340010 | | \$2,051,744 |
| | 11.434 Total | | | | | | \$0 | \$2,169,078 |
| | 11.435 | Southeast Area Monitoring and Assessment Program | | | | | | \$572,505 |
| | 11.435 Total | | | | | | \$0 | \$572,505 |
| | 11.463 | Habitat Conservation | | | | | | \$3,188,580 |
| | 11.463 | Habitat Conservation | | Habitat Conservation | | NA20NMF4630141 | | \$46,681 |
| | 11.463 Total | | | | | | \$0 | \$3,235,261 |
| | 11.469 | Congressionally Identified Awards and Projects | | | | | | \$952,423 |
| | 11.469 Total | | | | | | \$0 | \$952,423 |
| | 11.472 | Unallied Science Program | | Gulf States Marine Fisheries Commission | | NA24NMF472G004 | | \$423 |
| | 11.472 Total | | | | | | \$0 | \$423 |
| | 11.473 | Office for Coastal Management | | Gulf of Mexico Alliance | | FG-122314 | | \$28,962 |
| | 11.473 | Office for Coastal Management | | Gulf of Mexico Alliance | | FG-122505 | | \$13,181 |
| | 11.473 | Office for Coastal Management | | Gulf States Marine Fisheries Commission | | NA23NOS4730029 | | \$4,433 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|--|---------|---------------------|--|--------------------------|--|----------------------------|-------------------------------|-----------------|
| U.S. Department of Commerce (Cont.) | | | | | | | | |
| | | 11.473 | Office for Coastal Management | | National Fish & Wildlife Foundation | 0318.22.073015 | | (\$194,748) |
| | | 11.473 | Office for Coastal Management | | National Fish & Wildlife Foundation | 0318.22.074780 | | \$568,203 |
| | | 11.473 | Office for Coastal Management | | National Fish & Wildlife Foundation | 0318.24.080249 | | \$343,090 |
| | | 11.473 Total | | | | | \$0 | \$763,121 |
| | | 11.477 | Fisheries Disaster Relief | | | | | \$31,461,088 |
| | | 11.477 Total | | | | | \$862,270 | \$31,461,088 |
| | | 11.611 | Manufacturing Extension Partnership | | | | | \$1,731,649 |
| | | 11.611 Total | | | | | \$0 | \$1,731,649 |
| | | 11.805 | MBDA Business Center | | | | | \$399,112 |
| | | 11.805 Total | | | | | \$0 | \$399,112 |
| | | 11.U01 | Joint Enforcement Agreement | NFFKLE02200021 | | | | \$699,852 |
| | | 11.U01 Total | | | | | \$0 | \$699,852 |
| Research and Development Cluster | | | | | | | | |
| | | 11.011 | Ocean Exploration | | Carnegie Mellon University | 1080457 - 463559 | | \$18,154 |
| | | 11.011 | Ocean Exploration | | University of Southern Mississippi | NA19OAR4320072 | | \$222,566 |
| | | 11.011 Total | | | | | \$0 | \$240,720 |
| | | 11.012 | Integrated Ocean Observing System (IOOS) | | | | | \$192,485 |
| | | 11.012 | Integrated Ocean Observing System (IOOS) | | Texas A&M University | M2201254-02-410041-04001 | | \$140,071 |
| | | 11.012 | Integrated Ocean Observing System (IOOS) | | Texas A&M University | M2300663 | | \$120,754 |
| | | 11.012 | Integrated Ocean Observing System (IOOS) | | Texas A&M University | NA21NOS0120092 | | \$147,191 |
| | | 11.012 Total | | | | | \$143,756 | \$600,501 |
| | | 11.017 | Ocean Acidification Program (OAP) | | | | | \$22,105 |
| | | 11.017 Total | | | | | \$0 | \$22,105 |
| | | 11.024 | BUILD TO SCALE | | | | | \$583,787 |
| | | 11.024 Total | | | | | \$0 | \$583,787 |
| | | 11.028 | Connecting Minority Communities Pilot Program | | | | | \$703,153 |
| | | 11.028 Total | | | | | \$0 | \$703,153 |
| | | 11.032 | State Digital Equity Planning and Capacity Grant | | | | | \$844 |
| | | 11.032 Total | | | | | \$0 | \$844 |
| | | 11.035 | Broadband Equity, Access, and Deployment Program | | | | | \$10,048,158 |
| | | 11.035 Total | | | | | \$0 | \$10,048,158 |
| | | 11.300 | Investments for Public Works and Economic Development Facilities | | | | | \$1,500,000 |
| | | 11.300 Total | | | | | \$0 | \$1,500,000 |
| | | 11.303 | Economic Development Technical Assistance | | | | | \$130,313 |
| | | 11.303 Total | | | | | \$0 | \$130,313 |
| | | 11.307 | Economic Adjustment Assistance | | Greater New Orleans Development Foundation (GNODF) | 08-79-05681 | | (\$12,063) |
| | | 11.307 | Economic Adjustment Assistance | | Greater New Orleans Development Foundation (GNODF) | 08-79-05681 - 01 | | \$799,789 |
| | | 11.307 | Economic Adjustment Assistance | | Greater New Orleans Development Foundation (GNODF) | | | \$197,538 |
| | | 11.307 Total | | | | | \$0 | \$985,264 |
| | | 11.400 | Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System) | | University of Southern Mississippi | USM-8006122-04.02 | | (\$785) |
| | | 11.400 Total | | | | | (\$7) | (\$785) |
| | | 11.405 | Cooperative Institute (Inter-Agency Funded Activities) | | Mississippi State University | 191001.364446.01 | | \$104,638 |
| | | 11.405 | Cooperative Institute (Inter-Agency Funded Activities) | | Mississippi State University | 191001.366897.01 | | \$49,190 |
| | | 11.405 | Cooperative Institute (Inter-Agency Funded Activities) | | Texas A&M University-Galveston | M2303081 | | \$24,242 |
| | | 11.405 Total | | | | | \$10,420 | \$178,070 |
| | | 11.417 | Sea Grant Support | | | | | \$2,030,327 |
| | | 11.417 | Sea Grant Support | | Mississippi State University | 015901.340594.01 | | \$15,303 |
| | | 11.417 | Sea Grant Support | | South Carolina Sea Grant Consortium (SCSGC) | R/CRP23-1a | | \$78,703 |
| | | 11.417 | Sea Grant Support | | Texas A&M University | M2202417 | | \$30,491 |
| | | 11.417 | Sea Grant Support | | University of Florida | SUB00003988 | | \$5,666 |
| | | 11.417 | Sea Grant Support | | University of Puerto Rico, Mayaguez Campus (UPRM) | 2022-2023-007 | | \$15,698 |
| | | 11.417 | Sea Grant Support | | University of South Alabama | A21-0220-S003 | | \$116,791 |
| | | 11.417 | Sea Grant Support | | University of Texas at Arlington | 2024GC1674 | | \$6,453 |
| | | 11.417 Total | | | | | \$97,727 | \$2,299,432 |
| | | 11.427 | Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program | | | | | \$14,403 |
| | | 11.427 Total | | | | | \$0 | \$14,403 |
| | | 11.431 | Climate and Atmospheric Research | | | | | \$129,023 |
| | | 11.431 | Climate and Atmospheric Research | | BOR University of Oklahoma | BA219OAR4310306 | | \$33,452 |
| | | 11.431 | Climate and Atmospheric Research | | Consolidated Safety Services Incorporated | GSA7-24-LSU | | \$143,218 |
| | | 11.431 | Climate and Atmospheric Research | | University of Oklahoma | 2022-31 | | \$354,090 |
| | | 11.431 Total | | | | | \$0 | \$659,783 |
| | | 11.432 | National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes | | Mississippi State University | 191001.361476.05 | | \$63,145 |
| | | 11.432 | National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes | | Mississippi State University | 191001.361476.05B | | \$304,219 |
| | | 11.432 | National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes | | The University of Alabama | A23-0236-S002 | | \$61,574 |
| | | 11.432 | National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes | | Utah State University (USU) | NA22NWS4320003 | | \$9,856 |
| | | 11.432 Total | | | | | \$0 | \$438,794 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount | |
|---|---------|---|---|--------------------------|---|-------------------------------|-------------------------------|--------------------|---------------------|
| U.S. Department of Commerce (Cont.) | | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | | |
| | | 11.433 | Marine Fisheries Initiative | | Texas A&M University-Corpus Christi | M2400356 / PO AB0878470 | | \$25,852 | |
| | | 11.433 Total | | | | | \$0 | \$25,852 | |
| | | 11.451 | Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology | | Mississippi State University | 015900.320562.04 | | \$141 | |
| | | 11.451 | Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology | | Mississippi State University | 015900.320562.07 | | \$13,879 | |
| | | 11.451 | Gulf Coast Ecosystem Restoration Science, Observation, Monitoring, and Technology | | National Audubon Society, Inc. | NA23N0S4510307 | | \$6,515 | |
| | | 11.451 Total | | | | | \$0 | \$20,535 | |
| | | 11.454 | Unallied Management Projects | | University of Southern Mississippi | 8007135-04.04 LSU | | (\$137) | |
| | | 11.454 | Unallied Management Projects | | University of Southern Mississippi | 8007385-04.01 LSU | | \$28,456 | |
| | | 11.454 | Unallied Management Projects | | Woods Hole Oceanographic Institution (WHOI) | A101614 / 24400600 | | (\$6,717) | |
| | | 11.454 Total | | | | | \$0 | \$21,602 | |
| | | 11.459 | Weather and Air Quality Research | | | | | \$53,094 | |
| | | 11.459 Total | | | | | \$0 | \$53,094 | |
| | | 11.463 | Habitat Conservation | | The Nature Conservancy | LA-2024-13 259607 | | \$5,424 | |
| | | 11.463 | Habitat Conservation | | The Water Institute of the Gulf | NA24NMF463C0001-T1-01 | | \$13,570 | |
| | | 11.463 | Habitat Conservation | | The Water Institute of the Gulf | DARRP NMMF 2024-10 LSU | | \$9,980 | |
| | | 11.463 | Habitat Conservation | | Water Institute of the Gulf | | | \$76,467 | |
| | | 11.463 Total | | | | | \$0 | \$105,441 | |
| | | 11.469 | Congressionally Identified Awards and Projects | | | | | \$1,214,523 | |
| | | 11.469 Total | | | | | \$22,568 | \$1,214,523 | |
| | | 11.472 | Unallied Science Program | | | | | \$82,570 | |
| | | 11.472 Total | | | | | \$34,444 | \$82,570 | |
| | | 11.473 | Office for Coastal Management | | Texas A&M University System | M2304599 | | \$8,563 | |
| | | 11.473 Total | | | | | \$0 | \$8,563 | |
| | | 11.478 | Center for Sponsored Coastal Ocean Research Coastal Ocean Program | | | | | \$272,132 | |
| | | 11.478 | Center for Sponsored Coastal Ocean Research Coastal Ocean Program | | Oregon State University | NA390B-B | | \$11,641 | |
| | | 11.478 | Center for Sponsored Coastal Ocean Research Coastal Ocean Program | | Texas A&M University-Corpus Christi | M2200399 | | \$38,539 | |
| | | 11.478 | Center for Sponsored Coastal Ocean Research Coastal Ocean Program | | Texas A&M University-Galveston | M2200144 | | \$153,845 | |
| | | 11.478 | Center for Sponsored Coastal Ocean Research Coastal Ocean Program | | University of Michigan | SUBK00015601 / PO# 3006764832 | | \$19,275 | |
| | | 11.478 Total | | | | | \$157,639 | \$495,432 | |
| | | 11.609 | Measurement and Engineering Research and Standards | | | | | \$20,461 | |
| | | 11.609 Total | | | | | \$0 | \$20,461 | |
| | | 11.617 | Congressionally-Identified Projects | | | | | \$1,091,152 | |
| | | 11.617 Total | | | | | \$0 | \$1,091,152 | |
| | | 11.802 | Minority Business Resource Development | | | | | \$247,580 | |
| | | 11.802 Total | | | | | \$0 | \$247,580 | |
| | | 11.RD06 | National Mesonet Program | Task Order S2020-134 | Synoptic Data PBC | Task Order S2020-134 | | \$25,542 | |
| | | 11.RD06 Total | | | | | \$0 | \$25,542 | |
| | | 11.RD10 | Technical Support Services for Assessment of Chemical Hazards Associated with Oil and Hazardous Material Releases | Task Order No. 1 | Research Planning, Inc. (RPI) | Task Order No. 1 | | \$89,284 | |
| | | 11.RD10 Total | | | | | \$0 | \$89,284 | |
| | | 11.RD16 | Maintenance of the AeroNET-OC at Stations C6 | PSA-ProTech-22-LSU01 | Global Science & Technology, Inc. | PSA-ProTech-22-LSU01 | | \$30,624 | |
| | | 11.RD16 Total | | | | | \$0 | \$30,624 | |
| | | 11.RD17 | Evaluation of the Impact of a Historic Drought on Coastal Wetland Porewater Properties | GSA8-24-LSU | Consolidated Safety Services, Inc (CSS) | GSA8-24-LSU | | \$25,000 | |
| | | 11.RD17 Total | | | | | \$0 | \$25,000 | |
| | | Research and Development Cluster Total | | | | | | \$466,547 | \$21,961,797 |
| | | Economic Development Cluster | | | | | | | |
| | | 11.307 | COVID-19 - Economic Adjustment Assistance | | | | \$0 | \$258,136 | |
| | | 11.307 | Economic Adjustment Assistance | | | | \$294,805 | \$1,508,259 | |
| | | 11.307 | Economic Adjustment Assistance | | Greater New Orleans Foundation | 08-79-05681-16 | \$0 | \$63,769 | |
| | | 11.307 | Economic Adjustment Assistance | | Greater New Orleans Foundation Grant Acct | 259661 | \$0 | \$3,150 | |
| | | 11.307 | Economic Adjustment Assistance | | Research Park Corporation (RPC) | AM220486 | \$0 | \$4,286 | |
| | | 11.307 Total | | | | | \$294,805 | \$1,837,600 | |
| | | Economic Development Cluster Total | | | | | | \$294,805 | \$1,837,600 |
| | | Total for U.S. Department of Commerce | | | | | | \$1,691,730 | \$75,204,609 |
| U.S. Department of Defense | | | | | | | | | |
| | | 12.002 | Procurement Technical Assistance For Business Firms | | | | | \$704,647 | |
| | | 12.002 Total | | | | | \$0 | \$704,647 | |
| | | 12.020 | STARBASE Program | | | | | \$1,490,281 | |
| | | 12.020 Total | | | | | \$0 | \$1,490,281 | |
| | | 12.106 | Flood Control Projects | | | | | \$123,237 | |
| | | 12.106 Total | | | | | \$0 | \$123,237 | |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|----------------------|--|--------------------------|--|-------------------------------|-------------------------------|-----------------|
| U.S. Department of Defense (Cont.) | | | | | | | | |
| | | 12.110 | Planning Assistance to States | | | | | \$1,181,738 |
| | | 12.110 Total | | | | | \$0 | \$1,181,738 |
| | | 12.113 | State Memorandum of Agreement Program for the Reimbursement of Technical Services | | | | | \$110,371 |
| | | 12.113 Total | | | | | \$0 | \$110,371 |
| | | 12.330 | Science, Technology, Engineering & Mathematics (STEM) Education, Outreach and Workforce Program | | | | | \$38,964 |
| | | 12.330 Total | | | | | \$0 | \$38,964 |
| | | 12.400 | Military Construction, National Guard | | | | | \$9,282,520 |
| | | 12.400 Total | | | | | \$0 | \$9,282,520 |
| | | 12.401 | National Guard Military Operations and Maintenance (O&M) Projects | | | | | \$49,540,136 |
| | | 12.401 Total | | | | | \$0 | \$49,540,136 |
| | | 12.404 | National Guard ChalleNGe Program | | | | | \$24,234,394 |
| | | 12.404 Total | | | | | \$0 | \$24,234,394 |
| | | 12.420 | Military Medical Research and Development | | | | | \$19,816 |
| | | 12.420 Total | | | | | \$0 | \$19,816 |
| | | 12.630 | Basic, Applied, and Advanced Research in Science and Engineering | | | | | \$247,497 |
| | | 12.630 Total | | | | | \$0 | \$247,497 |
| | | 12.903 | GenCyber Grants Program | | | | | \$152 |
| | | 12.903 Total | | | | | \$0 | \$152 |
| | | 12.905 | CyberSecurity Core Curriculum | | Rochester Institute of Technology (RIT) | 32934-04 | | \$105,000 |
| | | 12.905 Total | | | | | \$0 | \$105,000 |
| | | 12.RD77 | Senior Design Project: Integration of GraphCast AI for Advanced Weather Forecasting | C24-S-021 | Cyber Innovation Center (CIC) | C24-S-021 | | \$7,800 |
| | | 12.RD77 Total | | | | | \$0 | \$7,800 |
| | | 12.U16 | Coastal Wetlands Planning Protection and Restoration Act (Cost Share Agreements) | PL 101-646 | | | | \$746,172 |
| | | 12.U16 Total | | | | | \$0 | \$746,172 |
| | | 12.U19 | Comite River Diversion Project | H.007811.4 | | | | \$25,089,545 |
| | | 12.U19 Total | | | | | \$0 | \$25,089,545 |
| | | 12.U20 | STARBASE LSUA Warrior | IM-W9193H-23031-MOA | | | | \$587,761 |
| | | 12.U20 Total | | | | | \$0 | \$587,761 |
| | | 12.U21 | Development and Assessment of Effective Suicide Prevention Program for Active Duty Service Members Assigned to Rural and Remote Areas Overseas | P0566300 / UA 23-0041 | University of Alaska Fairbanks (UAF) | P0566300 / UA 23-0041 | | \$53,023 |
| | | 12.U21 Total | | | | | \$0 | \$53,023 |
| | | 12.U23 | Grant for the Intelligence Community for Academic Excellence (IC CAE) | 2024-24073100008 | | | | \$66,936 |
| | | 12.U23 Total | | | | | \$0 | \$66,936 |
| Research and Development Cluster | | | | | | | | |
| | | 12.114 | Collaborative Research and Development | | | | | \$164,646 |
| | | 12.114 Total | | | | | \$0 | \$164,646 |
| | | 12.300 | Basic and Applied Scientific Research | | Integer Technologies LLC | SC018-001 | | \$564,771 |
| | | 12.300 | Basic and Applied Scientific Research | | Rutgers, The State University of New Jersey | 2198 / PO# | | \$1,599,684 |
| | | 12.300 | Basic and Applied Scientific Research | | University of Florida | SUB00002683 | | \$43,488 |
| | | 12.300 | Basic and Applied Scientific Research | | | | | \$127,154 |
| | | 12.300 Total | | | | | \$0 | \$2,335,097 |
| | | 12.360 | Research on Chemical and Biological Defense | | | | | \$9,197 |
| | | 12.360 Total | | | | | \$0 | \$9,197 |
| | | 12.420 | Military Medical Research and Development | | ATI Advanced Technology International | W81XWH2290018 | | \$3,763,319 |
| | | 12.420 | Military Medical Research and Development | | Johns Hopkins University | W81XWH1920062 | | \$1,740,156 |
| | | 12.420 | Military Medical Research and Development | | Johns Hopkins University | W81XWH2010768 JH | | \$350 |
| | | 12.420 | Military Medical Research and Development | | Johns Hopkins University | W81XWH2010768 JH | | \$37,775 |
| | | 12.420 | Military Medical Research and Development | | MedStar Health Research Institute | HT94252410643 | | \$98,401 |
| | | 12.420 | Military Medical Research and Development | | NorthShore University Health System | EH19-239-S1 | | \$100,497 |
| | | 12.420 | Military Medical Research and Development | | Prytime Medical Divices, Inc | W81XWH2290015 | | \$121,028 |
| | | 12.420 | Military Medical Research and Development | | Solventum US LLC | HT94252320059 | | \$3,046 |
| | | 12.420 | Military Medical Research and Development | | Synedgen | W81XWH16C0023 | | \$6,050 |
| | | 12.420 | Military Medical Research and Development | | Univ of Maryland -Baltimore | W81XWH1910848 | | \$1,049 |
| | | 12.420 | Military Medical Research and Development | | University of Pittsburgh | CNVA00056666 (413614-30) | | \$2,102 |
| | | 12.420 Total | | | | | \$1,152,490 | \$5,873,773 |
| | | 12.431 | Basic Scientific Research | | California Institute of Technology - Caltech | S429042 | | \$1,653,540 |
| | | 12.431 | Basic Scientific Research | | Carnegie Mellon University | 1130310-489853 | | \$64,399 |
| | | 12.431 | Basic Scientific Research | | Duke University | 313-0836 | | \$249,942 |
| | | 12.431 | Basic Scientific Research | | Lehigh University | 544586-78002 | | \$85,752 |
| | | 12.431 | Basic Scientific Research | | Lehigh University | 544586-78002 | | \$346,724 |
| | | 12.431 | Basic Scientific Research | | University of California-Los Angeles (UCLA) | 0160 G ZB342 / 44251-WW-21072 | | \$29,250 |
| | | 12.431 | Basic Scientific Research | | University of Iowa | S03905-01 | | \$145,716 |
| | | 12.431 | Basic Scientific Research | | University of Iowa | S05075-01 | | \$50,223 |
| | | 12.431 | Basic Scientific Research | | University of Missouri | 00086458-01 | | \$35,603 |
| | | 12.431 Total | | | | | \$55,047 | \$2,661,149 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|----------------------|--|-------------------------------------|--|-------------------------------------|-------------------------------|-----------------|
| U.S. Department of Defense (Cont.) | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | |
| | | 12.630 | Basic, Applied, and Advanced Research in Science and Engineering | | | | | \$5,301,470 |
| | | 12.630 | Basic, Applied, and Advanced Research in Science and Engineering | | National Science Teaching Association | 25-871-018 | | \$6,246 |
| | | 12.630 | Basic, Applied, and Advanced Research in Science and Engineering | | Texas A&M University-Engineering Experiment Station (TEES) | M2303655 | | \$5,042 |
| | | 12.630 | Basic, Applied, and Advanced Research in Science and Engineering | | Water Institute of the Gulf | ERDC HAB LSU-00 | | \$86,559 |
| | | 12.630 Total | | | | | \$0 | \$5,399,317 |
| | | 12.740 | Past Conflict Accounting | | Henry M Jackson Foundation | HQ0761-18-2-0001 | | \$134,433 |
| | | 12.740 Total | | | | | \$0 | \$134,433 |
| | | 12.800 | Air Force Defense Research Sciences Program | | Clarkson Aerospace Corp | SU21-1-0460 | | \$69 |
| | | 12.800 | Air Force Defense Research Sciences Program | | Clarkson Aerospace Corporation | LSU-24-1-0004 | | \$106,324 |
| | | 12.800 | Air Force Defense Research Sciences Program | | Florida Institute for Human & Machine Cognition, Inc. | 2023-019-01.1 | | \$51,150 |
| | | 12.800 | Air Force Defense Research Sciences Program | | NextFlex | ADP#68 / Project 716215 | | \$156,513 |
| | | 12.800 | Air Force Defense Research Sciences Program | | NextFlex | ADP#90 Project # 716174 | | \$3,670 |
| | | 12.800 | Air Force Defense Research Sciences Program | | Ohio State University | SPC-100006984 | | \$212 |
| | | 12.800 Total | | | | | \$0 | \$590,216 |
| | | 12.901 | Mathematical Sciences Grants | | | | | (\$1) |
| | | 12.901 Total | | | | | \$0 | (\$1) |
| | | 12.902 | Information Security Grants | | | | | \$336,409 |
| | | 12.902 Total | | | | | \$0 | \$336,409 |
| | | 12.905 | CyberSecurity Core Curriculum | | | | | \$666,366 |
| | | 12.905 | CyberSecurity Core Curriculum | | Rochester Institute of Technology (RIT) | 32934-04 | | \$36,901 |
| | | 12.905 Total | | | | | \$0 | \$703,267 |
| | | 12.910 | Research and Technology Development | | | | | \$324,421 |
| | | 12.910 Total | | | | | \$0 | \$324,421 |
| | | 12.RD07 | Intergovernmental Personnel Act (IPA) Agreement With US Army Corps of Engineer | W81EWF20660501 | | | | \$2,757 |
| | | 12.RD07 | Intergovernmental Personnel Act (IPA) Agreement With US Army Corps of Engineer | W81EWF40513177 | | | | \$13,785 |
| | | 12.RD07 Total | | | | | \$0 | \$16,542 |
| | | 12.RD27 | Phylax Engine Enhancement and Visualizations Development | S901128BAH | Booz Allen Hamilton, Inc. (BAH) | S901128BAH | | (\$947) |
| | | 12.RD27 Total | | | | | \$0 | (\$947) |
| | | 12.RD56 | GenCyber Grant Program - Louisiana Tech University | H98230-23-1-0133 | | | | \$18,887 |
| | | 12.RD56 Total | | | | | \$0 | \$18,887 |
| | | 12.RD57 | Nuclear Command, Control, and Communications (NC3) Professional Continuing Education (PCE) Instructor | 1188-OASISEPASS57-LTRI-0 | Louisiana Tech Applied Research Corporation | 1188-OASISEPASS57-LTRI-0 | | \$365,506 |
| | | 12.RD57 Total | | | | | \$0 | \$365,506 |
| | | 12.RD62 | Materials & Manufacturing - Research on Two-Dimensional (2D) Materials and Manufacturing | LATEC-24-1-0004 | Clarkson Aerospace | LATEC-24-1-0004 | | \$90,560 |
| | | 12.RD62 Total | | | | | \$0 | \$90,560 |
| | | 12.RD65 | Reefense: A Mosaic Oyster Habitat (MOH) for Coastal Defense | PO #25188945 / 832477 / SUB00002321 | Rutgers, The State University of New Jersey | PO #25188945 / 832477 / SUB00002321 | | \$207,528 |
| | | 12.RD65 Total | | | | | \$82,890 | \$207,528 |
| | | 12.RD67 | MSU Open Source Exploitation System - Year 4 | 193002.364306.01 | Mississippi State University | 193002.364306.01 | | \$59,441 |
| | | 12.RD67 Total | | | | | \$0 | \$59,441 |
| | | 12.RD72 | NCAEC PhD Scholarship Program | H98230-22-1-0336 | | | | \$2,656 |
| | | 12.RD72 Total | | | | | \$0 | \$2,656 |
| | | 12.RD73 | DoD CySP - Louisiana Tech University | H98230-23-1-0216 | | | | \$18,699 |
| | | 12.RD73 Total | | | | | \$0 | \$18,699 |
| | | 12.RD74 | E-Textile Enabled Active Monitoring System Phase II (E-TEAMS) | 2161-S002 | Vivonics, Inc. | 2161-S002 | | \$179,952 |
| | | 12.RD74 Total | | | | | \$0 | \$179,952 |
| | | 12.RD75 | Mechanical Engineering Capstone Program - B-52 Engine Stand | CE23-S-015 | Consortium for Capstone Design Projects | CE23-S-015 | | \$10,000 |
| | | 12.RD75 Total | | | | | \$0 | \$10,000 |
| | | 12.RD77 | Senior Design Project: Integration of GraphCast AI for Advanced Weather Forecasting | C24-S-021 | Cyber Innovation Center (CIC) | C24-S-021 | | \$2,200 |
| | | 12.RD77 Total | | | | | \$0 | \$2,200 |
| | | 12.RD78 | Senior Design Project: Disposable MANETs and Portable IDG Cradle & Hoist | CE24-S-022 | Consortium for Capstone Design Projects | CE24-S-022 | | \$20,000 |
| | | 12.RD78 Total | | | | | \$0 | \$20,000 |
| | | 12.RD79 | Defense Threat Reduction Agency (DTRA) | AM250073 | Adelphi Technology, Inc. | AM250073 | | \$51,239 |
| | | 12.RD79 Total | | | | | \$0 | \$51,239 |
| | | 12.RD80 | Implementing Species-Specific Root Traits into Hydrodynamics and Geomorphological Models of Marsh Evolution to Understand Blue Carbon Dynamics | W912HZ24C0051 | University of WA | W912HZ24C0051 | | \$1,480 |
| | | 12.RD80 Total | | | | | \$0 | \$1,480 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount | |
|---|---|--------------------|--|--------------------------|---|---|-------------------------------|------------------------|----------------------|
| U.S. Department of Defense (Cont.) | | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | | |
| | 12.U02 | | Support of Air Force Global Strike Command Airman Leadership and Deterrence Development | CE24-S-005 | Cyber Innovation Center | CE24-S-005 | | \$799,766 | |
| | 12.U02 Total | | | | | | \$0 | \$799,766 | |
| | Research and Development Cluster Total | | | | | | | \$1,290,427 | \$20,375,433 |
| Total for U.S. Department of Defense | | | | | | | \$1,290,427 | \$134,005,423 | |
| U.S. Department of Housing and Urban Development | | | | | | | | | |
| | 14.228 | | COVID-19 - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | | | | | \$14,768,601 | |
| | 14.228 Total | | | | | | \$14,028,351 | \$14,768,601 | |
| | 14.228 | | Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | | | | | \$976,284,888 | |
| | 14.228 Total | | | | | | \$365,942,838 | \$976,284,888 | |
| | 14.228 Total | | | | | | | \$379,971,189 | \$991,053,489 |
| | 14.241 | | COVID-19 - Housing Opportunities for Persons with AIDS | | | | | (\$148) | |
| | 14.241 Total | | | | | | \$0 | (\$148) | |
| | 14.241 | | Housing Opportunities for Persons with AIDS | | | | | \$3,705,676 | |
| | 14.241 Total | | | | | | \$3,437,384 | \$3,705,676 | |
| | 14.241 Total | | | | | | | \$3,437,384 | \$3,705,528 |
| | 14.U01 | | Manufactured Housing Programs | DU100K000018163 | | | | \$159,534 | |
| | 14.U01 Total | | | | | | \$0 | \$159,534 | |
| | 14.U02 | | HUD OIG Fraud Hotline | HUG-HUG25IGMS8BGF0001 | | | | \$407,433 | |
| | 14.U02 Total | | | | | | \$0 | \$407,433 | |
| | Research and Development Cluster | | | | | | | | |
| | 14.506 | | General Research and Technology Activity | | | | | \$113,565 | |
| | 14.506 Total | | | | | | \$0 | \$113,565 | |
| | 14.906 | | Healthy Homes Technical Studies Grants | | | | | \$142,779 | |
| | 14.906 | | Healthy Homes Technical Studies Grants | | The Research Foundation for SUNY on behalf of the University of Buffalo | NYLTS0022-21 | | \$6,946 | |
| | 14.906 | | Healthy Homes Technical Studies Grants | | University of Kentucky Research Foundation (UKRF) | 3200003883-21-284 / PO #7800005803 | | \$9,522 | |
| | 14.906 Total | | | | | | \$0 | \$159,247 | |
| | Research and Development Cluster Total | | | | | | | \$0 | \$272,812 |
| | Community Development Block Grant Cluster Entitlement/Special Purpose Grants | | | | | | | | |
| | 14.218 | | Community Development Block Grants/Entitlement Grants | | City of New Orleans | K24-497 | | \$1,000 | |
| | Community Development Block Grant Cluster Entitlement/Special Purpose Grants Total | | | | | | | \$0 | \$1,000 |
| | Community Development Block Grant Disaster Recovery Grants Cluster | | | | | | | | |
| | 14.269 | | Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR) | | | | \$0 | \$35,260 | |
| | 14.272 | | National Disaster Resilience Competition | | | | \$3,872,739 | \$5,587,940 | |
| | Community Development Block Grant Disaster Recovery Grants Cluster Total | | | | | | | \$3,872,739 | \$5,623,200 |
| Total for U.S. Department of Housing and Urban Development | | | | | | | \$387,281,312 | \$1,001,222,996 | |
| U.S. Department of the Interior | | | | | | | | | |
| | 15.014 | | Supporting the Lower Mississippi Delta Initiative | | University of Arkansas | SPC-008970 / GR022612 / AWD-105449 / UA2025-470 | | \$2,000 | |
| | 15.014 Total | | | | | | \$0 | \$2,000 | |
| | 15.018 | | Energy Community Revitalization Program (ECRP) | | | | | \$1,236,812 | |
| | 15.018 Total | | | | | | \$0 | \$1,236,812 | |
| | 15.250 | | Regulation of Surface Coal Mining and Surface Effects of Underground Coal Mining | | | | | \$180,562 | |
| | 15.250 Total | | | | | | \$0 | \$180,562 | |
| | 15.252 | | Abandoned Mine Land Reclamation (AMLR) | | | | | \$114,281 | |
| | 15.252 Total | | | | | | \$0 | \$114,281 | |
| | 15.433 | | Flood Control Act Lands | | | | | \$325,534 | |
| | 15.433 Total | | | | | | \$325,534 | \$325,534 | |
| | 15.608 | | Fish and Aquatic Conservation - Aquatic Invasive Species | | | | | \$622,773 | |
| | 15.608 Total | | | | | | \$0 | \$622,773 | |
| | 15.614 | | Coastal Wetlands Planning, Protection and Restoration | | Us Army Cops of Engineers | US146001.2425 | | \$55,389 | |
| | 15.614 Total | | | | | | \$0 | \$55,389 | |
| | 15.615 | | Cooperative Endangered Species Conservation Fund | | | | | \$84,711 | |
| | 15.615 Total | | | | | | \$9,600 | \$84,711 | |
| | 15.622 | | Sportfishing and Boating Safety Act | | | | | \$3,507 | |
| | 15.622 Total | | | | | | \$0 | \$3,507 | |
| | 15.630 | | Coastal | | | | | \$5,764 | |
| | 15.630 Total | | | | | | \$0 | \$5,764 | |
| | 15.634 | | State Wildlife Grants | | | | | \$991,146 | |
| | 15.634 Total | | | | | | \$384,438 | \$991,146 | |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|--|---------|---------------------|--|--------------------------|--|----------------------------|-------------------------------|-----------------|
| U.S. Department of the Interior (Cont.) | | | | | | | | |
| | | 15.654 | National Wildlife Refuge System Enhancements | | | | | \$285,462 |
| | | 15.654 Total | | | | | \$0 | \$285,462 |
| | | 15.657 | Endangered Species Recovery Implementation | | | | | \$48,667 |
| | | 15.657 Total | | | | | \$0 | \$48,667 |
| | | 15.658 | Natural Resource Damage Assessment and Restoration | | | | | \$24,686 |
| | | 15.658 Total | | | | | \$0 | \$24,686 |
| | | 15.669 | Collaborative Landscape Conservation | | National Fish & Wildlife Foundation | 5200.23.077485 | | \$235,854 |
| | | 15.669 Total | | | | | \$0 | \$235,854 |
| | | 15.676 | Youth Engagement, Education, and Employment | | | | | \$42,142 |
| | | 15.676 Total | | | | | \$0 | \$42,142 |
| | | 15.684 | White-nose Syndrome National Response Implementation | | | | | \$35,673 |
| | | 15.684 Total | | | | | \$0 | \$35,673 |
| | | 15.815 | National Land Remote Sensing Education Outreach and Research | | AmericaView | AV23-LA-01 | | \$27,392 |
| | | 15.815 Total | | | | | \$0 | \$27,392 |
| | | 15.904 | Historic Preservation Fund Grants-In-Aid | | | | | \$1,541,706 |
| | | 15.904 Total | | | | | \$890,728 | \$1,541,706 |
| | | 15.916 | Outdoor Recreation Acquisition, Development and Planning | | | | | \$3,738,801 |
| | | 15.916 Total | | | | | \$0 | \$3,738,801 |
| | | 15.923 | National Center for Preservation Technology and Training | | | | | \$438,492 |
| | | 15.923 Total | | | | | \$0 | \$438,492 |
| | | 15.928 | Battlefield Land Acquisition Grants | | | | | \$90,599 |
| | | 15.928 Total | | | | | \$0 | \$90,599 |
| | | 15.939 | Heritage Partnership | | | | | \$537,867 |
| | | 15.939 Total | | | | | \$0 | \$537,867 |
| | | 15.957 | Emergency Supplemental Historic Preservation Fund | | | | | \$113,117 |
| | | 15.957 Total | | | | | \$0 | \$113,117 |
| | | 15.U04 | Annual Natchitoches-NSU Folk Festival | CA2022-002 | | | | \$4,000 |
| | | 15.U04 Total | | | | | \$0 | \$4,000 |
| | | 15.U05 | Coastal Wetlands Planning Protection and Restoration Act (Cost Share Agreements) | PL 101-646 | | | | \$24,318,624 |
| | | 15.U05 Total | | | | | \$0 | \$24,318,624 |
| | | 15.U06 | Lafayette ES - Reimbursement of Utility Costs | 140FS324P0051 | | | | \$79,058 |
| | | 15.U06 | Lafayette ES - Reimbursement of Utility Costs | 140FS324Q0024 | | | | \$9,646 |
| | | 15.U06 Total | | | | | \$0 | \$88,704 |
| Research and Development Cluster | | | | | | | | |
| | | 15.014 | Supporting the Lower Mississippi Delta Initiative | | Jefferson National Parks Assoc | P21AC11809 | | \$1,791 |
| | | 15.014 Total | | | | | \$0 | \$1,791 |
| | | 15.422 | Louisiana State University (LSU) Coastal Marine Institute (CMI) | | | | | \$36,859 |
| | | 15.422 Total | | | | | \$22,207 | \$36,859 |
| | | 15.423 | Bureau of Ocean Energy Management (BOEM) Environmental Studies (ES) | | | | | \$1,146,343 |
| | | 15.423 Total | | | | | \$120,164 | \$1,146,343 |
| | | 15.424 | Marine Minerals Activities | | | | | \$399,767 |
| | | 15.424 Total | | | | | \$76,571 | \$399,767 |
| | | 15.441 | Safety and Environmental Research and Data Collection for Offshore Energy and Mineral Activities | | Texas A&M University-Engineering Experiment Station (TEES) | M2102636 | | \$46,521 |
| | | 15.441 | Safety and Environmental Research and Data Collection for Offshore Energy and Mineral Activities | | Texas A&M University-Engineering Experiment Station (TEES) | M2304462 | | \$242,300 |
| | | 15.441 Total | | | | | \$87,307 | \$288,821 |
| | | 15.611 | Wildlife Restoration and Basic Hunter Education and Safety | | Texas Parks & Wildlife Dept (TPWD) | 491753 | | \$227,064 |
| | | 15.611 Total | | | | | \$0 | \$227,064 |
| | | 15.630 | Coastal | | | | | \$109,894 |
| | | 15.630 Total | | | | | \$0 | \$109,894 |
| | | 15.657 | Endangered Species Recovery Implementation | | | | | \$325 |
| | | 15.657 Total | | | | | \$0 | \$325 |
| | | 15.658 | Natural Resource Damage Assessment and Restoration | | | | | \$18,317 |
| | | 15.658 Total | | | | | \$0 | \$18,317 |
| | | 15.664 | Fish and Wildlife Coordination and Assistance | | | | | \$8,523 |
| | | 15.664 Total | | | | | \$0 | \$8,523 |
| | | 15.805 | Assistance to State Water Resources Research Institutes | | | | | \$184,310 |
| | | 15.805 Total | | | | | \$0 | \$184,310 |
| | | 15.808 | U.S. Geological Survey Research and Data Collection | | | | | \$713,828 |
| | | 15.808 | U.S. Geological Survey Research and Data Collection | | University of Southern California | SCON-00006467 | | \$27,681 |
| | | 15.808 Total | | | | | \$0 | \$741,509 |
| | | 15.810 | National Cooperative Geologic Mapping | | | | | \$149,160 |
| | | 15.810 Total | | | | | \$0 | \$149,160 |
| | | 15.812 | Cooperative Research Units | | | | | \$180,071 |
| | | 15.812 Total | | | | | \$0 | \$180,071 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount | |
|--|---|---|--------------|--------------------------|--|----------------------------|-------------------------------|---------------------|--------------|
| U.S. Department of the Interior (Cont.) | | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | | |
| | 15.820 | National and Regional Climate Adaptation Science Centers | | | University of NM | GA23AC00633 / 2025-16 | | \$25,817 | |
| | 15.820 | National and Regional Climate Adaptation Science Centers | | | University of Oklahoma | 2020-16 | | \$15,269 | |
| | 15.820 | National and Regional Climate Adaptation Science Centers | | | University of Oklahoma | 2022-09 | | \$96,771 | |
| | 15.820 | National and Regional Climate Adaptation Science Centers | | | University of Oklahoma | 2023-10 | | \$111,260 | |
| | 15.820 | National and Regional Climate Adaptation Science Centers | | | University of Oklahoma | 2023-21 | | \$65,085 | |
| | 15.820 | National and Regional Climate Adaptation Science Centers | | | University of Oklahoma | 2024-01 | | \$45,650 | |
| | 15.820 | National and Regional Climate Adaptation Science Centers | | | University of Oklahoma | 2024-07 | | \$9,091 | |
| | 15.820 | National and Regional Climate Adaptation Science Centers | | | University of Oklahoma | 2024-14 | | \$73,758 | |
| | 15.820 | National and Regional Climate Adaptation Science Centers | | | University of Oklahoma | 2025-02 | | \$102,347 | |
| | 15.820 | National and Regional Climate Adaptation Science Centers | | | University of Oklahoma | 2025-05 | | \$141,624 | |
| | 15.820 | National and Regional Climate Adaptation Science Centers | | | University of Oklahoma | 2025-12 | | \$75,198 | |
| | 15.820 | National and Regional Climate Adaptation Science Centers | | | University of Oklahoma | 2025-15 | | \$22,997 | |
| | 15.820 | National and Regional Climate Adaptation Science Centers | | | University of Oklahoma | 2025-65 | | \$50,661 | |
| | 15.820 Total | | | | | | \$134,479 | \$835,528 | |
| | 15.923 | National Center for Preservation Technology and Training | | | | | | \$82,308 | |
| | 15.923 Total | | | | | | \$0 | \$82,308 | |
| | 15.944 | Natural Resource Stewardship | | | | | | \$58,111 | |
| | 15.944 Total | | | | | | \$0 | \$58,111 | |
| | 15.945 | Cooperative Research and Training Programs - Resources of the National Park System | | | | | | \$190,408 | |
| | 15.945 | Cooperative Research and Training Programs - Resources of the National Park System | | | Trustees of the University of Pennsylvania | 587832 / PO# 5431448 | | \$39,588 | |
| | 15.945 Total | | | | | | \$72,889 | \$229,996 | |
| | 15.RD01 | Acid Precipitation Monitoring Site LA30 Located in Washington Parish, Louisiana | | 140G0121P0066 | | | | \$5,040 | |
| | 15.RD01 Total | | | | | | \$0 | \$5,040 | |
| | 15.RD13 | Study on Environmental and Human Exposure to Technologically Enhanced Naturally Occurring Radioactive Materials Associated with Oil and Gas Activities in the Outer Continental Shelf | | 140M0122P0009 | | | | \$148,354 | |
| | 15.RD13 Total | | | | | | \$0 | \$148,354 | |
| | Research and Development Cluster Total | | | | | | | \$513,617 | \$4,852,091 |
| Fish and Wildlife Cluster | | | | | | | | | |
| | 15.605 | Sport Fish Restoration | | | | | \$0 | \$8,066,973 | |
| | 15.611 | Wildlife Restoration and Basic Hunter Education and Safety | | | | | \$1,608,412 | \$20,120,731 | |
| | Fish and Wildlife Cluster Total | | | | | | | \$1,608,412 | \$28,187,704 |
| Total for U.S. Department of the Interior | | | | | | | \$3,732,329 | \$68,234,060 | |
| U.S. Department of Justice | | | | | | | | | |
| | 16.017 | Sexual Assault Services Formula Program | | | | | | \$928,069 | |
| | 16.017 Total | | | | | | \$911,282 | \$928,069 | |
| | 16.039 | Rural Violent Crime Initiative | | | | | | \$146,850 | |
| | 16.039 Total | | | | | | \$0 | \$146,850 | |
| | 16.111 | Joint Law Enforcement Operations (JLEO) | | | | | | \$395,656 | |
| | 16.111 Total | | | | | | \$0 | \$395,656 | |
| | 16.300 | Law Enforcement Assistance FBI Advanced Police Training | | | | | | \$704,021 | |
| | 16.300 Total | | | | | | \$0 | \$704,021 | |
| | 16.525 | Grants to Reduce Domestic Violence, Dating Violence, Sexual Assault, and Stalking on Campus | | | | | | \$245,682 | |
| | 16.525 Total | | | | | | \$0 | \$245,682 | |
| | 16.540 | Juvenile Justice and Delinquency Prevention | | | | | | \$695,057 | |
| | 16.540 Total | | | | | | \$431,571 | \$695,057 | |
| | 16.543 | Missing Children's Assistance | | | | | | \$162,900 | |
| | 16.543 Total | | | | | | \$0 | \$162,900 | |
| | 16.548 | Delinquency Prevention Program | | | | | | \$111,009 | |
| | 16.548 Total | | | | | | \$0 | \$111,009 | |
| | 16.550 | State Justice Statistics Program for Statistical Analysis Centers | | | | | | \$55,226 | |
| | 16.550 Total | | | | | | \$24,736 | \$55,226 | |
| | 16.554 | National Criminal History Improvement Program (NCHIP) | | | | | | \$921,316 | |
| | 16.554 Total | | | | | | \$20 | \$921,316 | |
| | 16.575 | Crime Victim Assistance | | | | | | \$18,389,435 | |
| | 16.575 Total | | | | | | \$16,837,276 | \$18,389,435 | |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|---------------------|--|---|--------------------------|----------------------------|-------------------------------|-----------------|
| U.S. Department of Justice (Cont.) | | | | | | | | |
| | | 16.576 | Crime Victim Compensation | | | | | \$1,269,603 |
| | | 16.576 Total | | | | | \$0 | \$1,269,603 |
| | | 16.585 | Treatment Court Discretionary Grant Program | | | | | \$355,473 |
| | | 16.585 Total | | | | | \$0 | \$355,473 |
| | | 16.588 | Violence Against Women Formula Grants | | | | | \$2,408,482 |
| | | 16.588 Total | | | | | \$1,931,846 | \$2,408,482 |
| | | 16.593 | Residential Substance Abuse Treatment for State Prisoners | | | | | \$677,082 |
| | | 16.593 Total | | | | | \$295,756 | \$677,082 |
| | | 16.601 | Corrections Training and Staff Development | | | | | \$230,406 |
| | | 16.601 Total | | | | | \$0 | \$230,406 |
| | | 16.606 | State Criminal Alien Assistance Program | | | | | \$62,961 |
| | | 16.606 Total | | | | | \$0 | \$62,961 |
| | | 16.710 | Public Safety Partnership and Community Policing Grants | | | | | \$307,377 |
| | | 16.710 Total | | | | | \$0 | \$307,377 |
| | | 16.735 | PREA Program: Strategic Support for PREA Implementation | | | | | \$89,258 |
| | | 16.735 Total | | | | | \$18,115 | \$89,258 |
| | | 16.738 | Edward Byrne Memorial Justice Assistance Grant Program | | | | | \$4,373,934 |
| | | 16.738 Total | | | | | \$2,868,175 | \$4,373,934 |
| | | 16.741 | DNA Backlog Reduction Program | | | | | \$2,128,523 |
| | | 16.741 Total | | | | | \$1,837,384 | \$2,128,523 |
| | | 16.742 | Paul Coverdell Forensic Sciences Improvement Grant Program | | | | | \$266,147 |
| | | 16.742 Total | | | | | \$173,650 | \$266,147 |
| | | 16.752 | Economic, High-Tech, and Cyber Crime Prevention | | | | | \$5,903 |
| | | 16.752 Total | | | | | \$0 | \$5,903 |
| | | 16.810 | Recovery Act - Assistance to Rural Law Enforcement to Combat Crime and Drugs Competitive Grant Program | | | | | \$556,164 |
| | | 16.810 Total | | | | | \$0 | \$556,164 |
| | | 16.812 | Second Chance Act Reentry Initiative | | | | | \$874,963 |
| | | 16.812 Total | | | | | \$0 | \$874,963 |
| | | 16.813 | NICS Act Record Improvement Program | | | | | \$312,550 |
| | | 16.813 Total | | | | | \$20 | \$312,550 |
| | | 16.816 | John R. Justice Prosecutors and Defenders Incentive Act | | | | | \$90,000 |
| | | 16.816 Total | | | | | \$0 | \$90,000 |
| | | 16.820 | Postconviction Testing of DNA Evidence | | | | | \$172,655 |
| | | 16.820 Total | | | | | \$141,995 | \$172,655 |
| | | 16.823 | Emergency Planning for Juvenile Justice Facilities | | | | | \$183,273 |
| | | 16.823 Total | | | | | \$0 | \$183,273 |
| | | 16.830 | Girls in the Juvenile Justice System | | | | | \$133,122 |
| | | 16.830 Total | | | | | \$0 | \$133,122 |
| | | 16.831 | Children of Incarcerated Parents | | | | | \$119,761 |
| | | 16.831 Total | | | | | \$0 | \$119,761 |
| | | 16.834 | Domestic Trafficking Victim Program | | | | | \$228,979 |
| | | 16.834 Total | | | | | \$183,336 | \$228,979 |
| | | 16.835 | Body Worn Camera Policy and Implementation | | | | | \$32,564 |
| | | 16.835 Total | | | | | \$0 | \$32,564 |
| | | 16.836 | Indigent Defense | | | | | \$22,260 |
| | | 16.836 Total | | | | | \$22,260 | \$22,260 |
| | | 16.838 | Comprehensive Opioid, Stimulant, and other Substances Use Program | | | | | \$1,981,851 |
| | | 16.838 Total | | | | | \$0 | \$1,981,851 |
| | | 16.839 | STOP School Violence | | | | | \$1,077,018 |
| | | 16.839 Total | | | | | \$0 | \$1,077,018 |
| | | 16.922 | Equitable Sharing Program | | | | | \$7,848 |
| | | 16.922 Total | | | | | \$0 | \$7,848 |
| | | 16.U01 | Asset Forfeiture | 16.000 | | | | \$128,859 |
| | | 16.U01 Total | | | | | \$0 | \$128,859 |
| | | 16.U04 | FBI.Gov | 15F06723P0001373 | | | | \$28,298 |
| | | 16.U04 | FBI.Gov | 15F06724C0001325 | | | | \$141,489 |
| | | 16.U04 Total | | | | | \$0 | \$169,787 |
| | | 16.U06 | InfraGard | 15F06724C0000362 | | | | \$248,486 |
| | | 16.U06 Total | | | | | \$0 | \$248,486 |
| | | 16.U09 | National Center for Disaster Fraud | 20087.000 | | | | \$1,008,602 |
| | | 16.U09 Total | | | | | \$0 | \$1,008,602 |
| | | 16.U10 | Prisoners Operations Division (POD) | 35079.000 | | | | \$1 |
| | | 16.U10 Total | | | | | \$0 | \$1 |
| | | 16.U11 | FBI - LEEP/LEO & N-DEx Help Desk | 15F06723C0000245 / DJF-23-0100-PR-0000275 | | | | \$524,095 |
| | | 16.U11 | FBI - LEEP/LEO & N-DEx Help Desk | 15F06724C0001290 | | | | \$5,339,140 |
| | | 16.U11 Total | | | | | \$0 | \$5,863,235 |
| | | 16.U13 | Judiciary Procurement Program | 25-0008 | | | | \$383 |
| | | 16.U13 Total | | | | | \$0 | \$383 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount | |
|---|---|--|---|--------------------------------|--|--------------------------------|-------------------------------|----------------------|-----------|
| U.S. Department of Justice (Cont.) | | | | | | | | | |
| Research and Development Cluster | | | | | | | | | |
| | 16.001 | Law Enforcement Assistance | Narcotics and Dangerous Drugs Laboratory Analysis | | Morgan State University | 2019-ZB-BX-K003 | | \$157,134 | |
| | 16.001 Total | | | | | | \$0 | \$157,134 | |
| | Research and Development Cluster Total | | | | | | | \$0 | \$157,134 |
| Total for U.S. Department of Justice | | | | | | | \$25,677,422 | \$48,299,865 | |
| U.S. Department of Labor | | | | | | | | | |
| | 17.002 | Labor Force Statistics | | | | | | \$1,070,032 | |
| | 17.002 Total | | | | | | \$0 | \$1,070,032 | |
| | 17.005 | Compensation and Working Conditions | | | | | | \$132,298 | |
| | 17.005 Total | | | | | | \$0 | \$132,298 | |
| | 17.225 | COVID-19 - Unemployment Insurance | | | | | | (\$3,173,206) | |
| | 17.225 Total | | | | | | \$0 | (\$3,173,206) | |
| | 17.225 | Unemployment Insurance | | | | | | \$153,164,229 | |
| | 17.225 Total | | | | | | \$0 | \$153,164,229 | |
| | 17.225 Total | | | | | | \$0 | \$149,991,023 | |
| | 17.235 | Senior Community Service Employment Program | | | | | | \$1,181,598 | |
| | 17.235 Total | | | | | | \$1,126,301 | \$1,181,598 | |
| | 17.245 | Trade Adjustment Assistance | | | | | | \$399,628 | |
| | 17.245 Total | | | | | | \$0 | \$399,628 | |
| | 17.261 | Workforce Data Quality Initiative (WDQI) | | | | | | \$267,023 | |
| | 17.261 Total | | | | | | \$0 | \$267,023 | |
| | 17.271 | Work Opportunity Tax Credit Program (WOTC) | | | | | | \$310,372 | |
| | 17.271 Total | | | | | | \$0 | \$310,372 | |
| | 17.273 | Temporary Labor Certification for Foreign Workers | | | | | | \$638,221 | |
| | 17.273 Total | | | | | | \$0 | \$638,221 | |
| | 17.274 | YouthBuild | | | | | | \$439,407 | |
| | 17.274 Total | | | | | | \$0 | \$439,407 | |
| | 17.280 | WIOA Dislocated Worker National Reserve Demonstration Grants | | | | | | \$2,448,312 | |
| | 17.280 Total | | | | | | \$39,750 | \$2,448,312 | |
| | 17.285 | Registered Apprenticeship | | | | | | \$451,241 | |
| | 17.285 Total | | | | | | \$0 | \$451,241 | |
| | 17.504 | Consultation Agreements | | | | | | \$602,481 | |
| | 17.504 Total | | | | | | \$0 | \$602,481 | |
| | 17.602 | Mine Health and Safety Education and Training | | | | | | \$95,128 | |
| | 17.602 Total | | | | | | \$0 | \$95,128 | |
| Research and Development Cluster | | | | | | | | | |
| | 17.280 | WIOA Dislocated Worker National Reserve Demonstration Grants | | | | | | \$52,834 | |
| | 17.280 Total | | | | | | \$22,198 | \$52,834 | |
| Research and Development Cluster Total | | | | | | | \$22,198 | \$52,834 | |
| Employment Service Cluster | | | | | | | | | |
| | 17.207 | Employment Service/Wagner-Peyser Funded Activities | | | | | \$0 | \$6,947,282 | |
| | 17.801 | Jobs for Veterans State Grants | | | | | \$0 | \$2,433,405 | |
| Employment Service Cluster Total | | | | | | | \$0 | \$9,380,687 | |
| WIOA Cluster | | | | | | | | | |
| | 17.258 | WIOA Adult Program | | | | | \$10,356,211 | \$12,945,058 | |
| | 17.258 | WIOA Adult Program | | St Landry Parish Government | | 20-21 SLCC 0S00820 | \$0 | \$210,846 | |
| | 17.258 Total | | | | | | \$10,356,211 | \$13,155,904 | |
| | 17.259 | WIOA Youth Activities | | | | | \$11,807,445 | \$15,319,247 | |
| | 17.259 | WIOA Youth Activities | | St Landry Parish Government | | 20-21 SLCC 0S00820 | \$0 | \$205,267 | |
| | 17.259 Total | | | | | | \$11,807,445 | \$15,524,514 | |
| | 17.278 | WIOA Dislocated Worker Formula Grants | | | | | \$11,489,966 | \$16,120,427 | |
| | 17.278 | WIOA Dislocated Worker Formula Grants | | St Landry Parish Government | | 20-21 SLCC 0S00820 | \$0 | \$266,083 | |
| | 17.278 Total | | | | | | \$11,489,966 | \$16,386,510 | |
| WIOA Cluster Total | | | | | | | \$33,653,622 | \$45,066,928 | |
| Total for U.S. Department of Labor | | | | | | | \$34,841,871 | \$212,527,213 | |
| U.S. Department of State | | | | | | | | | |
| | 19.009 | Academic Exchange Programs - Undergraduate Programs | | | The International Research and Exchanges Board (IREX) | FY24-YALI-CL-LSU-01 | | \$124,457 | |
| | 19.009 | Academic Exchange Programs - Undergraduate Programs | | | The International Research and Exchanges Board (IREX) | FY25-YALI-CL-LSU-02 | | \$29,390 | |
| | 19.009 Total | | | | | | \$0 | \$153,847 | |
| | 19.033 | Global Threat Reduction | | | | | | \$203,994 | |
| | 19.033 Total | | | | | | \$0 | \$203,994 | |
| | 19.901 | Export Control and Related Border Security | | | Commonwealth Trading Partners, Inc. | CTP Purchase Order Number | | \$68,644 | |
| | 19.901 Total | | | | | | \$0 | \$68,644 | |
| | 19.U08 | CRDF Global General Support Contracts | | PO24-00450 / Task Order No. 01 | US Civilian Research & Development Foundation (CRDFGlobal) | PO24-00450 / Task Order No. 01 | | \$54,775 | |
| | 19.U08 Total | | | | | | \$0 | \$54,775 | |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount | |
|---|---|---|--------------|-------------------------------|--|----------------------------|-------------------------------|------------------------|-----------|
| U.S. Department of State (Cont.) | | | | | | | | | |
| Research and Development Cluster | | | | | | | | | |
| | 19.RD02 | Scheduling Optimization for Electronic Structure in HPC Cloud | | 717153 | Battelle Memorial Institute-Pacific Northwest National Laboratory (PNNL) | 717153 | | \$178,360 | |
| | 19.RD02 Total | | | | | | \$0 | \$178,360 | |
| | Research and Development Cluster Total | | | | | | | \$0 | \$178,360 |
| Total for U.S. Department of State | | | | | | | \$0 | \$659,620 | |
| U.S. Department of Transportation | | | | | | | | | |
| | 20.111 | Aircraft Pilots Workforce Development Grant Program | | | | | | \$340,326 | |
| | 20.111 Total | | | | | | \$0 | \$340,326 | |
| | 20.205 | COVID-19 - Highway Planning and Construction | | | | | | \$13,922,637 | |
| | 20.205 Total | | | | | | \$363,827 | \$13,922,637 | |
| | 20.205 | Highway Planning and Construction | | | | | | \$1,174,815,190 | |
| | 20.205 Total | | | | | | \$52,985,221 | \$1,174,815,190 | |
| | 20.205 Total | | | | | | \$53,349,048 | \$1,188,737,827 | |
| | 20.219 | Recreational Trails Program | | | | | | \$931,011 | |
| | 20.219 Total | | | | | | \$121,688 | \$931,011 | |
| | 20.232 | Commercial Driver's License Program Implementation Grant | | | | | | \$1,761,903 | |
| | 20.232 Total | | | | | | \$124,925 | \$1,761,903 | |
| | 20.325 | Consolidated Rail Infrastructure and Safety Improvements | | | | | | \$607,165 | |
| | 20.325 Total | | | | | | \$0 | \$607,165 | |
| | 20.505 | Metropolitan Transportation Planning and State and Non-Metropolitan Planning and Research | | | | | | \$1,188,742 | |
| | 20.505 Total | | | | | | \$989,351 | \$1,188,742 | |
| | 20.509 | COVID-19 - Formula Grants for Rural Areas and Tribal Transit Program | | | | | | \$142,951 | |
| | 20.509 Total | | | | | | \$142,951 | \$142,951 | |
| | 20.509 | Formula Grants for Rural Areas and Tribal Transit Program | | | | | | \$13,346,882 | |
| | 20.509 Total | | | | | | \$7,616,158 | \$13,346,882 | |
| | 20.509 Total | | | | | | \$7,759,109 | \$13,489,833 | |
| | 20.528 | Rail Fixed Guideway Public Transportation System State Safety Oversight Formula Grant Program | | | | | | \$390,126 | |
| | 20.528 Total | | | | | | \$0 | \$390,126 | |
| | 20.607 | Alcohol Open Container Requirements | | | | | | \$1,283,873 | |
| | 20.607 Total | | | | | | \$1,003,532 | \$1,283,873 | |
| | 20.608 | Minimum Penalties for Repeat Offenders for Driving While Intoxicated | | | | | | \$1,327,224 | |
| | 20.608 Total | | | | | | \$808,916 | \$1,327,224 | |
| | 20.700 | Pipeline Safety Program State Base Grant | | | | | | \$2,463,108 | |
| | 20.700 Total | | | | | | \$0 | \$2,463,108 | |
| | 20.703 | Interagency Hazardous Materials Public Sector Training and Planning Grants | | | | | | \$332,372 | |
| | 20.703 Total | | | | | | \$0 | \$332,372 | |
| | 20.725 | PHMSA Pipeline Safety Underground Natural Gas Storage Grant | | | | | | \$12,572 | |
| | 20.725 Total | | | | | | \$0 | \$12,572 | |
| | 20.933 | National Infrastructure Investments | | | | | | \$16,099,170 | |
| | 20.933 Total | | | | | | \$3,117,454 | \$16,099,170 | |
| | 20.938 | Rural Surface Transportation Grant Program | | | | | | \$48,926 | |
| | 20.938 Total | | | | | | \$0 | \$48,926 | |
| | 20.942 | Thriving Communities Program Capacity Builders Cooperative Agreements | | | | | | \$134,752 | |
| | 20.942 Total | | | | | | \$0 | \$134,752 | |
| Research and Development Cluster | | | | | | | | | |
| | 20.200 | Highway Research and Development Program | | | | | | \$530,669 | |
| | 20.200 Total | | | | | | \$0 | \$530,669 | |
| | 20.237 | Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements | | | | | | \$280,528 | |
| | 20.237 Total | | | | | | \$0 | \$280,528 | |
| | 20.614 | National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants and Cooperative Agreements | | | | | | \$116,575 | |
| | 20.614 Total | | | | | | \$0 | \$116,575 | |
| | 20.701 | University Transportation Centers Program | | | | | | \$2,244,536 | |
| | 20.701 | University Transportation Centers Program | | University of AR | | 69A3552348331 | | \$207,186 | |
| | 20.701 | University Transportation Centers Program | | University of Arkansas | | UA2024-400 | | \$254,521 | |
| | 20.701 | University Transportation Centers Program | | University of Illinois | | 113771-19823 | | \$172,028 | |
| | 20.701 | University Transportation Centers Program | | University of Oklahoma | | 2023-90 | | \$260,293 | |
| | 20.701 | University Transportation Centers Program | | University of Oklahoma | | 69A3552348306 | | \$110,879 | |
| | 20.701 | University Transportation Centers Program | | University of Texas at Austin | | UTA17-000186 | | \$4,960 | |
| | 20.701 Total | | | | | | \$1,642,647 | \$3,254,403 | |
| | 20.939 | Safe Streets and Roads for All | | Volkert, Inc | | 693JJ32340392 | | \$14,245 | |
| | 20.939 Total | | | | | | \$0 | \$14,245 | |
| | 20.RD03 | Improving the Compatibility of Waste Plastic and Asphalt Binder via Theoretically Justified Identification of Compatible Blends | | 693JJ320C000024 | | | | \$49,190 | |
| | 20.RD03 Total | | | | | | \$0 | \$49,190 | |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount | |
|--|--|--|--------------|--------------------------|---|------------------------------------|-------------------------------|------------------------|---------------|
| U.S. Department of Transportation (Cont.) | | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | | |
| | 20.RD04 | Risk-based Multi-Threat Decision-Support Methodology for Long-term Bridge Asset Management | | 1000004527 | University of Texas at San Antonio | 1000004527 | | \$29,079 | |
| | 20.RD04 Total | | | | | | | \$0 | \$29,079 |
| | Research and Development Cluster Total | | | | | | | \$1,642,647 | \$4,274,689 |
| Federal Transit Cluster | | | | | | | | | |
| | 20.507 | Federal Transit Formula Grants | | | | | \$0 | \$113,586 | |
| | Federal Transit Cluster Total | | | | | | | \$0 | \$113,586 |
| FMCSA Cluster | | | | | | | | | |
| | 20.218 | Motor Carrier Safety Assistance | | | | | \$0 | \$7,305,234 | |
| | 20.237 | Motor Carrier Safety Assistance High Priority Activities Grants and Cooperative Agreements | | | | | \$0 | \$1,394,879 | |
| | FMCSA Cluster Total | | | | | | | \$0 | \$8,700,113 |
| Highway Safety Cluster | | | | | | | | | |
| | 20.600 | State and Community Highway Safety | | | | | \$2,678,452 | \$4,142,375 | |
| | 20.616 | National Priority Safety Programs | | | | | \$1,290,802 | \$5,842,072 | |
| | Highway Safety Cluster Total | | | | | | | \$3,969,254 | \$9,984,447 |
| Transit Services Programs Cluster | | | | | | | | | |
| | 20.513 | Enhanced Mobility of Seniors and Individuals with Disabilities | | | | | \$17,223 | \$3,033,274 | |
| | Transit Services Programs Cluster Total | | | | | | | \$17,223 | \$3,033,274 |
| Total for U.S. Department of Transportation | | | | | | | \$72,903,147 | \$1,255,255,039 | |
| U.S. Department of the Treasury | | | | | | | | | |
| | 21.015 | Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States | | | | | | \$4,066,061 | |
| | 21.015 Total | | | | | | | \$756,306 | \$4,066,061 |
| | 21.023 | COVID-19 - Emergency Rental Assistance Program | | | | | \$0 | \$15,720,519 | |
| | 21.023 Total | | | | | | | \$0 | \$15,720,519 |
| | 21.026 | COVID-19 - Homeowner Assistance Fund | | | | | \$0 | \$392,329 | |
| | 21.026 Total | | | | | | | \$0 | \$392,329 |
| | 21.027 | COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | | | | | | \$583,446,720 | |
| | 21.027 | COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | | | Caddo Parish | 2022-00000284 | | \$30,793 | |
| | 21.027 Total | | | | | | | \$0 | \$583,477,513 |
| | 21.029 | COVID-19 - Coronavirus Capital Projects Fund | | | | | | \$16,537,933 | |
| | 21.029 Total | | | | | | | \$15,391,728 | \$16,537,933 |
| Research and Development Cluster | | | | | | | | | |
| | 21.015 | Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States | | | The Water Institute of the Gulf | 259606 | | \$81,454 | |
| | 21.015 | Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States | | | The Water Institute of the Gulf | RCEGR260007 | | \$111,531 | |
| | 21.015 | Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States | | | The Water Institute of the Gulf | RCEGR26003-01-00 | | (\$393) | |
| | 21.015 | Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States | | | Water Institute of the Gulf | 2324R0449 / CPRA-2024-COE-RFP 3-JH | | \$180,255 | |
| | 21.015 | Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States | | | Water Institute of the Gulf | CPRA-2024-COE-RFP 3-JH | | \$228,795 | |
| | 21.015 Total | | | | | | | \$0 | \$601,642 |
| | 21.027 | COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | | | East Baton Rouge District Attorney's Office-19th Judicial District Attorney | SLFRP0264 | | \$9,866 | |
| | 21.027 | COVID-19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | | | Terraluna Collaborative | 21.027 | | \$27,058 | |
| | 21.027 Total | | | | | | | \$0 | \$36,924 |
| | Research and Development Cluster Total | | | | | | | \$0 | \$638,566 |
| Total for U.S. Department of the Treasury | | | | | | | \$16,148,034 | \$620,832,921 | |
| Office of Personnel Management | | | | | | | | | |
| Research and Development Cluster | | | | | | | | | |
| | 27.011 | Intergovernmental Personnel Act (IPA) Mobility Program | | | | | | \$661,958 | |
| | 27.011 Total | | | | | | | \$0 | \$661,958 |
| | Research and Development Cluster Total | | | | | | | \$0 | \$661,958 |
| Total for Office of Personnel Management | | | | | | | \$0 | \$661,958 | |
| Equal Employment Opportunity Commission | | | | | | | | | |
| | 30.001 | Employment Discrimination Title VII of the Civil Rights Act of 1964 | | | | | | \$51,338 | |
| | 30.001 Total | | | | | | | \$0 | \$51,338 |
| Total for Equal Employment Opportunity Commission | | | | | | | \$0 | \$51,338 | |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|--|---------|--------------------|---|--------------------------|---|----------------------------|-------------------------------|--------------------|
| General Services Administration | | | | | | | | |
| | | 39.003 | Donation of Federal Surplus Personal Property | | | | | \$2,836,457 |
| 39.003 Total | | | | | | | \$0 | \$2,836,457 |
| Total for General Services Administration | | | | | | | \$0 | \$2,836,457 |
| National Aeronautics and Space Administration | | | | | | | | |
| | | 43.001 | Science | | | | | \$214,756 |
| 43.001 Total | | | | | | | \$0 | \$214,756 |
| | | 43.008 | Office of Stem Engagement (OSTEM) | | | | | \$27,624 |
| 43.008 Total | | | | | | | \$0 | \$27,624 |
| Research and Development Cluster | | | | | | | | |
| | | 43.001 | Science | | | | | \$2,448,960 |
| | | 43.001 | Science | | Arizona State University | ASUB00001498 | | \$10,108 |
| | | 43.001 | Science | | Bay Area Environmental Research Institute (BAERI) | 80NSSC22M0106 | | \$1,449 |
| | | 43.001 | Science | | California Institute of Technology Jet Propulsion Laboratory | 1692963 | | \$22,332 |
| | | 43.001 | Science | | Cornell University | 142075-21981 | | \$851 |
| | | 43.001 | Science | | Ohio State University (OSU) | SPC-1000013305 / GR134746 | | \$225,935 |
| | | 43.001 | Science | | Rowan University | 80NSSC24K0836 | | \$19,999 |
| | | 43.001 | Science | | Smithsonian Astrophysical Observatory | AR5-16004X | | (\$1,341) |
| | | 43.001 | Science | | Smithsonian Astrophysical Observatory | TM4-25003X | | \$50,374 |
| | | 43.001 | Science | | The University of Alabama | A23-0322-S001 | | \$37,312 |
| | | 43.001 | Science | | Tulane University | 80NSSC21K0377 | | \$46,655 |
| | | 43.001 | Science | | Tulane University | SCC-TUL-558839-21/22 | | \$39,111 |
| | | 43.001 | Science | | Universities Space Research Association (USRA) | SUBK-23-0027 / P23-0171 | | (\$4,693) |
| | | 43.001 | Science | | University of California-Berkeley | PO# BB01832836 / 00011659 | | (\$6,904) |
| | | 43.001 | Science | | Washington University | WU-22-0108 / ST00002675 | | \$51,573 |
| 43.001 Total | | | | | | | \$198,715 | \$2,941,721 |
| | | 43.002 | Aeronautics | | | | | \$31,500 |
| | | 43.002 | Aeronautics | | University of Delaware | 58083 | | \$134,151 |
| 43.002 Total | | | | | | | \$0 | \$165,651 |
| | | 43.003 | Exploration | | | | | \$385,090 |
| | | 43.003 | Exploration | | Baylor College of Medicine | P700000570 (#RAD0102) | | \$2,250 |
| | | 43.003 | Exploration | | The General Hospital Corp dba: Massachusetts General Hospital | 234899 | | \$12,089 |
| 43.003 Total | | | | | | | \$336,022 | \$399,429 |
| | | 43.008 | Office of Stem Engagement (OSTEM) | | | | | \$1,806,716 |
| 43.008 Total | | | | | | | \$36,047 | \$1,806,716 |
| | | 43.009 | Mission Support | | | | | \$10,986 |
| 43.009 Total | | | | | | | \$0 | \$10,986 |
| | | 43.012 | Space Technology | | | | | \$77,594 |
| 43.012 Total | | | | | | | \$0 | \$77,594 |
| | | 43.014 | Congressionally Directed Programs | | | | | \$713,313 |
| 43.014 Total | | | | | | | \$344,272 | \$713,313 |
| | | 43.RD09 | Operation of the National Center for Advanced Manufacturing | S3-0000264 | Syncom Space Services (S3) | S3-0000264 | | \$1,050,000 |
| 43.RD09 Total | | | | | | | \$375,000 | \$1,050,000 |
| | | 43.RD12 | Labor Research and Development Services | NSSC24PA811 | | | | \$75,370 |
| 43.RD12 Total | | | | | | | \$0 | \$75,370 |
| | | 43.RD22 | Heavy Element Formation in the Brightest Gamma-Ray Burst of all Time | JWST-GO-02782.002-A | Space Telescope Science Institute (STScI) | JWST-GO-02782.002-A | | \$3,856 |
| 43.RD22 Total | | | | | | | \$0 | \$3,856 |
| | | 43.RD23 | The Late Time Spectrum of a Kilonova in the Exceptionally Bright GRB 230307A | JWST-GO-04434.002-A | Space Telescope Science Institute (STScI) | JWST-GO-04434.002-A | | \$29,990 |
| 43.RD23 Total | | | | | | | \$0 | \$29,990 |
| | | 43.RD25 | Black Hole Jet Launching Physics with MIRI | JWST-GO-01586.007-A | Space Telescope Science Institute (STScI) | JWST-GO-01586.007-A | | \$40,179 |
| 43.RD25 Total | | | | | | | \$0 | \$40,179 |
| | | 43.RD26 | Testing the Jet Origin of the Mysterious Infrared Excess in Quiescent Black Hole Binaries | JWST-GO-03384.001-A | Space Telescope Science Institute (STScI) | JWST-GO-03384.001-A | | \$52,875 |
| 43.RD26 Total | | | | | | | \$0 | \$52,875 |
| | | 43.RD27 | The Compton Spectrometer and Imager (COSI) | 00011734 PO-BB1889479 | University of California-Berkeley | 00011734 PO-BB1889479 | | \$15,416 |
| 43.RD27 Total | | | | | | | \$0 | \$15,416 |
| | | 43.RD28 | Soft Cleaning of Wire-Immobilized Genetic Material | 8136-2024-S1 | nou Systems, Inc. | 8136-2024-S1 | | \$48,842 |
| 43.RD28 Total | | | | | | | \$0 | \$48,842 |
| Research and Development Cluster Total | | | | | | | \$1,290,056 | \$7,431,938 |
| Total for National Aeronautics and Space Administration | | | | | | | \$1,290,056 | \$7,674,318 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|---------------------|--|--------------------------|--|-----------------------------|-------------------------------|--------------------|
| National Foundation on the Arts and the Humanities | | | | | | | | |
| | | 45.025 | Promotion of the Arts Partnership Agreements | | | | | \$910,578 |
| | | 45.025 Total | | | | | \$232,240 | \$910,578 |
| | | 45.129 | Promotion of the Humanities Federal/State Partnership | | | | | \$600 |
| | | 45.129 | Promotion of the Humanities Federal/State Partnership | | LA Endowment for the Humanities (LEH) | 23-680-06 | | \$2,532 |
| | | 45.129 | Promotion of the Humanities Federal/State Partnership | | LA Endowment for the Humanities (LEH) | 24-866-39 | | \$1,000 |
| | | 45.129 Total | | | | | \$0 | \$4,132 |
| | | 45.310 | Grants to States | | | | | \$2,949,639 |
| | | 45.310 Total | | | | | \$0 | \$2,949,639 |
| | | 45.312 | National Leadership Grants | | | | | \$119,800 |
| | | 45.312 Total | | | | | \$2,500 | \$119,800 |
| | | 45.313 | Laura Bush 21st Century Librarian Program | | | | | \$959 |
| | | 45.313 Total | | | | | \$0 | \$959 |
| Research and Development Cluster | | | | | | | | |
| | | 45.309 | Museum Grants for African American History and Culture | | Whitney Plantation | | | \$24,398 |
| | | 45.309 Total | | | | | \$0 | \$24,398 |
| | | 45.312 | National Leadership Grants | | | | | \$68,613 |
| | | 45.312 Total | | | | | \$23,877 | \$68,613 |
| Research and Development Cluster Total | | | | | | | \$23,877 | \$93,011 |
| Total for National Foundation on the Arts and the Humanities | | | | | | | \$258,617 | \$4,078,119 |
| National Science Foundation | | | | | | | | |
| Research and Development Cluster | | | | | | | | |
| | | 47.041 | Engineering | | American University | 31663-A220027-S03 | | \$4,747,065 |
| | | 47.041 | Engineering | | The University of Southern Mississippi | 259670 | | \$143,163 |
| | | 47.041 | Engineering | | University of Massachusetts | 2328044 | | \$3,395 |
| | | 47.041 | Engineering | | | | | \$63,454 |
| | | 47.041 Total | | | | | \$2,815 | \$4,957,077 |
| | | 47.049 | Mathematical and Physical Sciences | | California Institute of Technology-Ligo Laboratory | 75-S630928 | | \$6,639,717 |
| | | 47.049 | Mathematical and Physical Sciences | | Lehigh University | 544488-78001 | | \$164,296 |
| | | 47.049 | Mathematical and Physical Sciences | | Oregon State University | 2208087 | | \$8,731 |
| | | 47.049 | Mathematical and Physical Sciences | | University of Illinois | 119025-20127 | | \$89,096 |
| | | 47.049 | Mathematical and Physical Sciences | | University of OR | 2435378 | | \$55,851 |
| | | 47.049 | Mathematical and Physical Sciences | | University of Wisconsin-Milwaukee | 223405537 | | \$4,640 |
| | | 47.049 | Mathematical and Physical Sciences | | University Texas Austin | 2122128 | | \$106,516 |
| | | 47.049 Total | | | | | \$142,531 | \$30,237 |
| | | 47.050 | Geosciences | | | | | \$7,099,084 |
| | | 47.050 | Geosciences | | Columbia University | 5D(GG009393-04) / PO G16616 | | \$1,916,804 |
| | | 47.050 | Geosciences | | Columbia University | 5E(GG009393-04) | | \$19,985 |
| | | 47.050 | Geosciences | | Haskell Foundation | HFLSU-01 | | \$2,679 |
| | | 47.050 | Geosciences | | Iowa State University of Science and Technology | 026278B | | \$71,322 |
| | | 47.050 | Geosciences | | Texas A&M University-Engineering Experiment Station (TEES) | M2103410-28-520040-00004 | | \$24,293 |
| | | 47.050 | Geosciences | | University Corporation for Atmospheric Research (UCAR) | SUBAWD004942 / P2032210 | | \$78,258 |
| | | 47.050 | Geosciences | | University of Colorado at Boulder | 1555335 / PO#1000861489 | | \$175,163 |
| | | 47.050 | Geosciences | | University of Georgia Research Foundation Inc. | SUB00003474 | | \$1,382 |
| | | 47.050 | Geosciences | | University of the Virgin Islands | 203108-03 | | \$3,247 |
| | | 47.050 Total | | | | | \$98,450 | \$83,452 |
| | | 47.070 | Computer and Information Science and Engineering | | | | | \$1,235,758 |
| | | 47.070 | Computer and Information Science and Engineering | | George Mason University | E2058971 | | \$41,305 |
| | | 47.070 | Computer and Information Science and Engineering | | New Jersey Institute of Technology | NSF-23-520 | | \$79,964 |
| | | 47.070 | Computer and Information Science and Engineering | | Rutgers, The State University of New Jersey | 4910042C0021 | | \$3,774 |
| | | 47.070 | Computer and Information Science and Engineering | | Texas A&M University-Engineering Experiment Station (TEES) | M2300885 | | \$48,395 |
| | | 47.070 | Computer and Information Science and Engineering | | University North Texas | 2101181 | | \$36,010 |
| | | 47.070 | Computer and Information Science and Engineering | | University of California-San Diego | 706224 | | \$154,716 |
| | | 47.070 | Computer and Information Science and Engineering | | | 24-5798 / PO | | |
| | | 47.070 | Computer and Information Science and Engineering | | University of South Carolina | 2000075874 / USC 10013924 | | \$78,611 |
| | | 47.070 | Computer and Information Science and Engineering | | University of Texas at San Antonio | 1000006061 | | \$125,028 |
| | | 47.070 Total | | | | | \$120,136 | \$1,803,561 |
| | | 47.074 | Biological Sciences | | | | | \$5,137,287 |
| | | 47.074 | Biological Sciences | | ABOR for Northern Arizona University | 1005518-01 | | \$6,464 |
| | | 47.074 | Biological Sciences | | Florida A&M University | 2417643 | | \$2,308 |
| | | 47.074 | Biological Sciences | | Michigan State University | 259630 | | \$22,792 |
| | | 47.074 | Biological Sciences | | New Jersey Institute of Technology (NJIT) | 997071 | | \$51,506 |
| | | 47.074 | Biological Sciences | | University of Alabama at Birmingham | 000539581-SC0001 | | \$3,934 |
| | | 47.074 | Biological Sciences | | University of Texas at El Paso | 226101097B | | \$1,825 |
| | | 47.074 | Biological Sciences | | Virginia Institute of Marine Science | DEB-2003292 | | \$2,640 |
| | | 47.074 Total | | | | | \$251,456 | \$5,228,756 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount | |
|---|---------|--|--|--------------------------|--|---------------------------------|-------------------------------|--------------------|---------------------|
| National Science Foundation (Cont.) | | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | | |
| | | 47.075 | Social, Behavioral, and Economic Sciences | | | | | \$448,236 | |
| | | 47.075 Total | | | | | \$0 | \$448,236 | |
| | | 47.076 | STEM Education (formerly Education and Human Resources) | | | | | \$6,584,203 | |
| | | 47.076 | STEM Education (formerly Education and Human Resources) | | California Polytechnic State University | 2022-8-51601 | | \$57,387 | |
| | | 47.076 | STEM Education (formerly Education and Human Resources) | | Education, Training, and Research Associates | 2150905 | | \$26,556 | |
| | | 47.076 | STEM Education (formerly Education and Human Resources) | | Florida International University | 846 | | \$21,467 | |
| | | 47.076 | STEM Education (formerly Education and Human Resources) | | Pepperdine University | SU-NSF-001 | | \$28,158 | |
| | | 47.076 | STEM Education (formerly Education and Human Resources) | | Quality Education for Minorities (QEM) Network | 2448514 | | \$17,385 | |
| | | 47.076 | STEM Education (formerly Education and Human Resources) | | University of California, Merced | A25-0024-S004 / PO UCMPO0063874 | | \$29,399 | |
| | | 47.076 | STEM Education (formerly Education and Human Resources) | | University of Houston | R-21-0057 | | \$5,983 | |
| | | 47.076 | STEM Education (formerly Education and Human Resources) | | University of North Texas | GF40347-1 PO# U2411482 | | \$10,108 | |
| | | 47.076 | STEM Education (formerly Education and Human Resources) | | University of Texas Rio Grande Valley | 2231387(01) | | \$70,856 | |
| | | 47.076 | STEM Education (formerly Education and Human Resources) | | Virginia Polytechnic Institute and State University (VT) | 2138188 | | \$4,166 | |
| | | 47.076 Total | | | | | \$104,327 | \$6,855,668 | |
| | | 47.078 | Polar Programs | | | | | \$160,214 | |
| | | 47.078 | Polar Programs | | University of Colorado at Boulder | 1001887210/156436 | | \$98,918 | |
| | | 47.078 Total | | | | | \$0 | \$259,132 | |
| | | 47.079 | COVID-19 - Office of International Science and Engineering | | | | | \$6,645 | |
| | | 47.079 Total | | | | | \$0 | \$6,645 | |
| | | 47.079 | Office of International Science and Engineering | | | | | \$334,723 | |
| | | 47.079 Total | | | | | \$62,190 | \$334,723 | |
| | | 47.079 Total | | | | | \$62,190 | \$341,368 | |
| | | 47.083 | Integrative Activities | | | | | \$15,837,829 | |
| | | 47.083 | Integrative Activities | | South Dakota School of Mines and Technology | SDSMT-SUAMC-22-11 | | \$90,403 | |
| | | 47.083 | Integrative Activities | | The University of Alabama | A20-0473-S001 | | \$206,833 | |
| | | 47.083 | Integrative Activities | | University of Alabama | 20-0473-S004 | | (\$23,178) | |
| | | 47.083 Total | | | | | \$2,324,634 | \$16,111,887 | |
| | | 47.084 | NSF Technology, Innovation, and Partnerships | | | | | \$5,752,164 | |
| | | 47.084 | NSF Technology, Innovation, and Partnerships | | Chosen Diagnostics, Inc. | NSF #2242174 | | \$114,940 | |
| | | 47.084 | NSF Technology, Innovation, and Partnerships | | Iowa State University of Science and Technology | 029075B | | \$19,199 | |
| | | 47.084 | NSF Technology, Innovation, and Partnerships | | Tulane University | TUL-SCC-560683-22/23 | | \$27,732 | |
| | | 47.084 | NSF Technology, Innovation, and Partnerships | | University of Texas at Austin | UT AUS-SUB00000843 | | \$474,808 | |
| | | 47.084 Total | | | | | \$362,745 | \$6,388,843 | |
| | | 47.RD02 | Intergovernmental Personnel Act (IPA) Assignment Agreement | 2520061 | | | | \$51,174 | |
| | | 47.RD02 | Intergovernmental Personnel Act (IPA) Assignment Agreement | MCB-2444118 | | | | \$306,182 | |
| | | 47.RD02 Total | | | | | \$0 | \$357,356 | |
| | | Research and Development Cluster Total | | | | | | \$3,469,284 | \$52,227,553 |
| | | Total for National Science Foundation | | | | | | \$3,469,284 | \$52,227,553 |
| Small Business Administration | | | | | | | | | |
| | | 59.037 | Small Business Development Centers | | | | | \$1,909,226 | |
| | | 59.037 Total | | | | | \$153,552 | \$1,909,226 | |
| | | 59.058 | Federal and State Technology Partnership Program | | | | | \$59,822 | |
| | | 59.058 Total | | | | | \$0 | \$59,822 | |
| | | 59.059 | Congressional Grants | | | | | \$552 | |
| | | 59.059 Total | | | | | \$0 | \$552 | |
| | | 59.061 | State Trade Expansion | | | | | \$343,099 | |
| | | 59.061 Total | | | | | \$0 | \$343,099 | |
| | | Total for Small Business Administration | | | | | | \$153,552 | \$2,312,699 |
| U.S. Department of Veterans Affairs | | | | | | | | | |
| | | 64.015 | Veterans State Nursing Home Care | | | | | \$56,386,229 | |
| | | 64.015 Total | | | | | \$0 | \$56,386,229 | |
| | | 64.101 | Burial Expenses Allowance for Veterans | | | | | \$609,554 | |
| | | 64.101 Total | | | | | \$0 | \$609,554 | |
| | | 64.U01 | State Approval Agency | v101(223b) | | | | \$427,780 | |
| | | 64.U01 Total | | | | | \$0 | \$427,780 | |
| | | 64.U02 | NEUROSURGERY IPA | VA256-15-D-0011 | | | | \$361,919 | |
| | | 64.U02 Total | | | | | \$0 | \$361,919 | |
| | | 64.U03 | VA Annual Reporting Fee | 64.VA1 | | | | \$4,832 | |
| | | 64.U03 | VA Annual Reporting Fee | AWD-004587 | | | | \$6,304 | |
| | | 64.U03 | VA Annual Reporting Fee | VA 1 | | | | \$36,256 | |

(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, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|--|---------|---------------------|---|--------------------------|--------------------------|----------------------------|-------------------------------|---------------------|
| U.S. Department of Veterans Affairs (Cont.) | | | | | | | | |
| | | 64.U03 | VA Annual Reporting Fee | VA-ANNFee | | | | \$300 |
| | | 64.U03 Total | | | | | \$0 | \$47,692 |
| | | 64.U04 | Medical Education Affiliation Agreement VA Medical Ctr/Resident-House Officers | 667c9603 | | | | \$2,899,805 |
| | | 64.U04 Total | | | | | \$0 | \$2,899,805 |
| Total for U.S. Department of Veterans Affairs | | | | | | | \$0 | \$60,732,979 |
| U.S. Environmental Protection Agency | | | | | | | | |
| | | 66.034 | Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act | | | | | \$1,122,725 |
| | | 66.034 Total | | | | | \$0 | \$1,122,725 |
| | | 66.046 | Climate Pollution Reduction Grants | | | | | \$601,667 |
| | | 66.046 Total | | | | | \$0 | \$601,667 |
| | | 66.124 | Geographic Programs - Coastal Wetlands Planning Protection and Restoration Act | | | | | \$1,336,964 |
| | | 66.124 Total | | | | | \$0 | \$1,336,964 |
| | | 66.125 | Geographic Programs - Lake Pontchartrain Basic Restoration Program (PRP) | | | | | \$2,882 |
| | | 66.125 Total | | | | | \$0 | \$2,882 |
| | | 66.204 | Multipurpose Grants to States and Tribes | | | | | \$51,725 |
| | | 66.204 Total | | | | | \$0 | \$51,725 |
| | | 66.419 | Water Pollution Control State, Interstate, and Tribal Program Support | | | | | \$322,921 |
| | | 66.419 Total | | | | | \$0 | \$322,921 |
| | | 66.432 | State Public Water System Supervision | | | | | \$1,617,624 |
| | | 66.432 Total | | | | | \$0 | \$1,617,624 |
| | | 66.433 | State Underground Water Source Protection | | | | | \$452,068 |
| | | 66.433 Total | | | | | \$0 | \$452,068 |
| | | 66.436 | Surveys, Studies, Investigations, Demonstrations, and Training Grants and Cooperative Agreements - Section 104(b)(3) of the Clean Water Act | | | | | \$21,468 |
| | | 66.436 Total | | | | | \$0 | \$21,468 |
| | | 66.442 | Water Infrastructure Improvements for the Nation Small and Underserved Communities Emerging Contaminants Grant Program | | | | | \$803,787 |
| | | 66.442 Total | | | | | \$798,068 | \$803,787 |
| | | 66.444 | Voluntary School and Child Care Lead Testing and Reduction Grant Program (SDWA 1464(d)) | | | | | \$411,858 |
| | | 66.444 Total | | | | | \$0 | \$411,858 |
| | | 66.447 | Sewer Overflow and Stormwater Reuse Municipal Grant Program | | | | | \$596,870 |
| | | 66.447 Total | | | | | \$584,273 | \$596,870 |
| | | 66.454 | Water Quality Management Planning | | | | | \$309,628 |
| | | 66.454 Total | | | | | \$0 | \$309,628 |
| | | 66.458 | Clean Water State Revolving Fund | | | | | \$25,711,499 |
| | | 66.458 Total | | | | | \$24,293,670 | \$25,711,499 |
| | | 66.460 | Nonpoint Source Implementation Grants | | | | | \$4,250,563 |
| | | 66.460 Total | | | | | \$0 | \$4,250,563 |
| | | 66.468 | Drinking Water State Revolving Fund | | | | | \$24,999,741 |
| | | 66.468 Total | | | | | \$23,366,026 | \$24,999,741 |
| | | 66.472 | Beach Monitoring and Notification Program Implementation Grants | | | | | \$434,416 |
| | | 66.472 Total | | | | | \$0 | \$434,416 |
| | | 66.475 | Geographic Programs - Gulf of America Program | | | | | \$245,069 |
| | | 66.475 | Geographic Programs - Gulf of America Program | Keep LA Beautiful | | 01D07520 | | \$5,000 |
| | | 66.475 Total | | | | | \$56,030 | \$250,069 |
| | | 66.485 | Support for the Gulf Hypoxia Action Plan | | | | | \$568,087 |
| | | 66.485 Total | | | | | \$0 | \$568,087 |
| | | 66.605 | Performance Partnership Grants | | | | | \$10,604,019 |
| | | 66.605 Total | | | | | \$0 | \$10,604,019 |
| | | 66.608 | Environmental Information Exchange Network Grant Program and Related Assistance | | | | | \$105,619 |
| | | 66.608 Total | | | | | \$0 | \$105,619 |
| | | 66.700 | Consolidated Pesticide Enforcement Cooperative Agreements | | | | | \$542,044 |
| | | 66.700 Total | | | | | \$0 | \$542,044 |
| | | 66.701 | Toxic Substances Compliance Monitoring Cooperative Agreements | | | | | \$106,341 |
| | | 66.701 Total | | | | | \$0 | \$106,341 |
| | | 66.707 | TSCA Title IV State Lead Grants Certification of Lead-Based Paint Professionals | | | | | \$304,294 |
| | | 66.707 Total | | | | | \$0 | \$304,294 |
| | | 66.802 | Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements | | | | | \$86,552 |
| | | 66.802 Total | | | | | \$0 | \$86,552 |
| | | 66.805 | Leaking Underground Storage Tank Trust Fund Corrective Action Program | | | | | \$1,101,351 |
| | | 66.805 Total | | | | | \$0 | \$1,101,351 |

(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, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|---|---|--------------------------|--|----------------------------|-------------------------------|---------------------|
| U.S. Environmental Protection Agency (Cont.) | | | | | | | | |
| | | 66.815 | Brownfields Job Training Cooperative Agreements | | | | | \$37,554 |
| | | 66.815 Total | | | | | \$0 | \$37,554 |
| | | 66.817 | State and Tribal Response Program Grants | | | | | \$1,019,940 |
| | | 66.817 Total | | | | | \$0 | \$1,019,940 |
| | | 66.818 | COVID-19 - Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements | | | | | \$847,578 |
| | | 66.818 Total | | | | | \$0 | \$847,578 |
| | | 66.920 | Solid Waste Infrastructure for Recycling Infrastructure Grants | | | | | \$1,492 |
| | | 66.920 Total | | | | | \$0 | \$1,492 |
| | | 66.951 | Environmental Education Grants Program | | | | | \$11,077 |
| | | 66.951 Total | | | | | \$2,711 | \$11,077 |
| | | 66.959 | Greenhouse Gas Reduction Fund: Solar for All | | | | | \$1,792,221 |
| | | 66.959 Total | | | | | \$1,419,656 | \$1,792,221 |
| Research and Development Cluster | | | | | | | | |
| | | 66.034 | COVID-19 - Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act | | LSU Health Foundation New Orleans | 02F28101 COVID | | \$328,884 |
| | | 66.034 Total | | | | | \$238,677 | \$328,884 |
| | | 66.125 | Geographic Programs - Lake Pontchartrain Basic Restoration Program (PRP) | | Royal Engineers & Consultants | AM250107 | | \$14,553 |
| | | 66.125 | Geographic Programs - Lake Pontchartrain Basic Restoration Program (PRP) | | University of New Orleans Research & Technology Foundation | 5009E | | \$78,197 |
| | | 66.125 | Geographic Programs - Lake Pontchartrain Basic Restoration Program (PRP) | | UNO Research & Technology Foundation | BR-02F47801 | | \$38,951 |
| | | 66.125 Total | | | | | \$0 | \$131,701 |
| | | 66.130 | Geographic Programs - Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component | | The Nature Conservancy | LA-2022-06 | | \$14,800 |
| | | 66.130 Total | | | | | \$0 | \$14,800 |
| | | 66.456 | National Estuary Program | | | | | \$1,245,258 |
| | | 66.456 Total | | | | | \$0 | \$1,245,258 |
| | | 66.475 | Geographic Programs - Gulf of America Program | | | | | \$578,074 |
| | | 66.475 Total | | | | | \$129,668 | \$578,074 |
| | | 66.708 | Pollution Prevention Grants Program | | | | | \$93,460 |
| | | 66.708 Total | | | | | \$55,800 | \$93,460 |
| | | 66.804 | Underground Storage Tank (UST) Prevention, Detection, and Compliance Program | | | | | \$508,231 |
| | | 66.804 Total | | | | | \$0 | \$508,231 |
| | | Research and Development Cluster Total | | | | | \$424,145 | \$2,900,408 |
| | | Total for U.S. Environmental Protection Agency | | | | | \$50,944,579 | \$83,327,052 |
| Nuclear Regulatory Commission | | | | | | | | |
| | | 77.008 | U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program | | | | | \$8,790 |
| | | 77.008 Total | | | | | \$0 | \$8,790 |
| Research and Development Cluster | | | | | | | | |
| | | 77.008 | U.S. Nuclear Regulatory Commission Scholarship and Fellowship Program | | | | | \$333,128 |
| | | 77.008 Total | | | | | \$0 | \$333,128 |
| | | Research and Development Cluster Total | | | | | \$0 | \$333,128 |
| | | Total for Nuclear Regulatory Commission | | | | | \$0 | \$341,918 |
| U.S. Department of Energy | | | | | | | | |
| | | 81.041 | State Energy Program | | | | | \$1,777,879 |
| | | 81.041 Total | | | | | \$0 | \$1,777,879 |
| | | 81.089 | Fossil Energy Research and Development | | | | | \$3,440,680 |
| | | 81.089 Total | | | | | \$0 | \$3,440,680 |
| | | 81.106 | Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions | | | | | \$96,023 |
| | | 81.106 | Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States and Tribal Concerns, Proposed Solutions | | SSEB - Southern States Energy Board Department | 99-9999 | | \$126,167 |
| | | 81.106 Total | | | | | \$0 | \$222,190 |
| | | 81.117 | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | | | | | \$596 |
| | | 81.117 Total | | | | | \$0 | \$596 |
| | | 81.137 | Minority Economic Impact | | | | | \$274,816 |
| | | 81.137 Total | | | | | \$0 | \$274,816 |
| | | 81.254 | Grid Infrastructure Deployment and Resilience | | | | | \$286,655 |
| | | 81.254 Total | | | | | \$0 | \$286,655 |
| | | 81.U02 | Federal Energy Settlement - Exxon | Exxon | | | | \$84,310 |
| | | 81.U02 Total | | | | | \$0 | \$84,310 |
| | | 81.U04 | Federal Energy Settlement - Warner | Warner | | | | \$66,265 |
| | | 81.U04 Total | | | | | \$0 | \$66,265 |
| | | 81.U08 | Federal Energy Settlement | Direct Rest/Flash Oil | | | | \$6,304 |
| | | 81.U08 | Federal Energy Settlement | OHA | | | | \$18,826 |
| | | 81.U08 Total | | | | | \$0 | \$25,130 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|--|---------|----------------------|--|--|---|--|-------------------------------|-----------------|
| U.S. Department of Energy (Cont.) | | | | | | | | |
| | | 81.U09 | Intergovernmental Personnel Act (IPA) Agreement | MIARIPA034 | | | | \$93,557 |
| | | 81.U09 Total | | | | | \$0 | \$93,557 |
| Research and Development Cluster | | | | | | | | |
| | | 81.008 | Cybersecurity, Energy Security & Emergency Response (CESER) | | | | | \$44,384 |
| | | 81.008 Total | | | | | \$0 | \$44,384 |
| | | 81.049 | Office of Science Financial Assistance Program | | | | | \$5,152,663 |
| | | 81.049 | Office of Science Financial Assistance Program | | Adelphi Technology, Inc. | AM220369 | | \$201,943 |
| | | 81.049 | Office of Science Financial Assistance Program | | Colorado State University | DE-SC0023084 | | \$92,334 |
| | | 81.049 | Office of Science Financial Assistance Program | | The Board of Trustees of the Leland Stanford Junior University | 62937975-253375 | | \$62,968 |
| | | 81.049 | Office of Science Financial Assistance Program | | The Ohio State University | DE-SC0021067 | | \$4,039 |
| | | 81.049 | Office of Science Financial Assistance Program | | The Research Foundation for the State University of New York | PO# 1149088 / 1108376-2-63761 | | \$1,528 |
| | | 81.049 | Office of Science Financial Assistance Program | | University of Nebraska-Lincoln | 25-0521-0226-003 | | \$52,307 |
| | | 81.049 | Office of Science Financial Assistance Program | | University of Oklahoma | 2021-25 | | \$12,449 |
| | | 81.049 | Office of Science Financial Assistance Program | | University of South Carolina | 24-5543 / PO 2000072331 / USC 10013292 | | \$82,002 |
| | | 81.049 Total | | | | | \$415,135 | \$5,662,233 |
| | | 81.086 | Conservation Research and Development | | | | | \$238,628 |
| | | 81.086 | Conservation Research and Development | | Baylor University | 1001312-01 | | \$21,245 |
| | | 81.086 Total | | | | | \$170,542 | \$259,873 |
| | | 81.087 | Renewable Energy Research and Development | | | | | \$184,582 |
| | | 81.087 | Renewable Energy Research and Development | | Oxy USA Inc. | DEEE0010444 | | \$387,755 |
| | | 81.087 | Renewable Energy Research and Development | | Pennsylvania State University | S002863-DOE | | \$120,738 |
| | | 81.087 | Renewable Energy Research and Development | | The Regents of the University of California Lawrence Berkeley National Laboratory | DE-AC02-05CH11231 | | \$2,065 |
| | | 81.087 | Renewable Energy Research and Development | | University of Oklahoma | 2024-89 | | \$36,316 |
| | | 81.087 Total | | | | | \$0 | \$731,456 |
| | | 81.089 | Fossil Energy Research and Development | | | | | \$309,531 |
| | | 81.089 | Fossil Energy Research and Development | | Southern States Energy Board (SSEB) | SSEB-LOCHRIDGE-971-LSU-2024-001 | | \$198,502 |
| | | 81.089 | Fossil Energy Research and Development | | Southern States Energy Board (SSEB) | SSEB-SEOFFS-921-LSU-2018-001 | | \$57,192 |
| | | 81.089 | Fossil Energy Research and Development | | University of Texas at Austin | UTAUS-SUB00001626 | | \$65,050 |
| | | 81.089 | Fossil Energy Research and Development | | University of Texas Rio Grande Valley | DE-FE0032199-01 | | \$2,196 |
| | | 81.089 Total | | | | | \$0 | \$632,471 |
| | | 81.112 | Stewardship Science Grant Program | | Texas A&M University | M2400612 | | \$176,842 |
| | | 81.112 | Stewardship Science Grant Program | | University of Rochester | DE-NA0004144 | | \$32,292 |
| | | 81.112 Total | | | | | \$0 | \$209,134 |
| | | 81.117 | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | | | | | \$1,233,623 |
| | | 81.117 | Energy Efficiency and Renewable Energy Information Dissemination, Outreach, Training and Technical Analysis/Assistance | | Southeast Energy Efficiency Alliance (SEEA) | JK24LCCPK4Y7 | | \$46,133 |
| | | 81.117 Total | | | | | \$0 | \$1,279,756 |
| | | 81.123 | National Nuclear Security Administration (NNSA) Minority Serving Institutions (MSI) Program | | Elizabeth City State University | DE-NA0004112 | | \$203,181 |
| | | 81.123 Total | | | | | \$0 | \$203,181 |
| | | 81.135 | Advanced Research Projects Agency - Energy | | | | | (\$932) |
| | | 81.135 | Advanced Research Projects Agency - Energy | | North Carolina State University | 2022-1884-01 / NCSU #500370 | | \$65,625 |
| | | 81.135 | Advanced Research Projects Agency - Energy | | Texas A&M University-Engineering Experiment Station (TEES) | M2404336 | | \$179,130 |
| | | 81.135 Total | | | | | \$0 | \$243,823 |
| | | 81.RD06 | Integration of the HPX programming model into the FLeCSI framework | Agreement No. 444039/Subcontract No. C1062 CW11236 | Los Alamos National Laboratory | Agreement No. 444039/Subcontract No. C1062 CW11236 | | \$107,014 |
| | | 81.RD06 Total | | | | | \$0 | \$107,014 |
| | | 81.RD16 | protoDUNE Field Cage Construction | 321984 | Brookhaven Science Associates, LLC | 321984 | | (\$6,157) |
| | | 81.RD16 Total | | | | | \$0 | (\$6,157) |
| | | 81.RD18 | ProtoDUNE II Mechanical Mock-Up and Field Cage Endwalls | 662427 | Fermi Forward Discovery Group, LLC | 662427 | | \$59,412 |
| | | 81.RD18 Total | | | | | \$0 | \$59,412 |
| | | 81.RD25 | Signatures of Kicks to Inform Drilling, Operations, and Safety | P010257149 / Task Order #2 | Leidos Inc. | P010257149 / Task Order #2 | | \$15,257 |
| | | 81.RD25 Total | | | | | \$0 | \$15,257 |
| | | 81.RD27 | Deep Underground Neutrino Experiment (DUNE) | 680724 | Fermi Forward Discovery Group, LLC | 680724 | | \$25,290 |
| | | 81.RD27 | Deep Underground Neutrino Experiment (DUNE) | 706393 | Fermi Forward Discovery Group, LLC | 706393 | | \$117,656 |
| | | 81.RD27 | Deep Underground Neutrino Experiment (DUNE) | 721590 | Fermi Forward Discovery Group, LLC | 721590 | | \$60,237 |
| | | 81.RD27 Total | | | | | \$0 | \$203,183 |
| | | 81.RD29 | Dynamics of Superconducting Devices and Sensors for Quantum Computing and Fundamental Physics | 699045 | Fermi Forward Discovery Group, LLC | 699045 | | \$304,663 |
| | | 81.RD29 Total | | | | | \$0 | \$304,663 |
| | | 81.RD30 | CRAFT: Compact Radiation Detection Array for Tracking and Interdiction | CW45620 / 4000212295 | UT-Battelle, LLC | CW45620 / 4000212295 | | \$29,862 |
| | | 81.RD30 Total | | | | | \$0 | \$29,862 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount | |
|---|---------|---|---|------------------------------|-------------------------------------|------------------------------|-------------------------------|---------------------|--------------|
| U.S. Department of Energy (Cont.) | | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | | |
| | | 81.RD33 | Accelerated Ship Construction Addictive Friction Stir Deposition of Marine Grade Steels | BPMI-IBM-SOW-00025 / A302986 | Bechtel Plant Machinery Inc. | BPMI-IBM-SOW-00025 / A302986 | | \$245,700 | |
| | | 81.RD33 Total | | | | | \$0 | \$245,700 | |
| | | 81.RD37 | Lithium in Produced Waters of the Louisiana Smackover Formation | 319788 | Battelle Energy Alliance, LLC (BEA) | 319788 | | \$19,944 | |
| | | 81.RD37 Total | | | | | \$0 | \$19,944 | |
| | | Research and Development Cluster Total | | | | | | \$585,677 | \$10,245,189 |
| Total for U.S. Department of Energy | | | | | | | \$585,677 | \$16,517,267 | |
| U.S. Department of Education | | | | | | | | | |
| | | 84.002 | Adult Education - Basic Grants to States | | | | | \$11,457,104 | |
| | | 84.002 Total | | | | | \$3,549,459 | \$11,457,104 | |
| | | 84.010 | Title I Grants to Local Educational Agencies | | | | | \$387,167,656 | |
| | | 84.010 Total | | | | | \$380,047,302 | \$387,167,656 | |
| | | 84.011 | Migrant Education State Grant Program | | | | | \$1,876,636 | |
| | | 84.011 Total | | | | | \$1,114,773 | \$1,876,636 | |
| | | 84.013 | Title I State Agency Program for Neglected and Delinquent Children and Youth | | | | | \$2,994,807 | |
| | | 84.013 Total | | | | | \$0 | \$2,994,807 | |
| | | 84.031 | Higher Education Institutional Aid | | | | | \$35,682,306 | |
| | | 84.031 Total | | | | | \$0 | \$35,682,306 | |
| | | 84.048 | Career and Technical Education -- Basic Grants to States | | | | | \$24,289,562 | |
| | | 84.048 Total | | | | | \$0 | \$24,289,562 | |
| | | 84.116 | Fund for the Improvement of Postsecondary Education | | | | | \$1,625,050 | |
| | | 84.116 Total | | | | | \$20,520 | \$1,625,050 | |
| | | 84.120 | Minority Science and Engineering Improvement | | | | | \$462,896 | |
| | | 84.120 Total | | | | | \$0 | \$462,896 | |
| | | 84.126 | Rehabilitation Services Vocational Rehabilitation Grants to States | | | | | \$42,251,968 | |
| | | 84.126 Total | | | | | \$0 | \$42,251,968 | |
| | | 84.129 | Rehabilitation Long-Term Training | | | | | \$155,531 | |
| | | 84.129 Total | | | | | \$0 | \$155,531 | |
| | | 84.141 | Migrant Education High School Equivalency Program | | | | | \$889,157 | |
| | | 84.141 Total | | | | | \$0 | \$889,157 | |
| | | 84.144 | Migrant Education Coordination Program | | | | | \$54,793 | |
| | | 84.144 Total | | | | | \$0 | \$54,793 | |
| | | 84.177 | Rehabilitation Services Independent Living Services for Older Individuals Who are Blind | | | | | \$553,914 | |
| | | 84.177 Total | | | | | \$0 | \$553,914 | |
| | | 84.181 | Special Education-Grants for Infants and Families | | | | | \$5,543,879 | |
| | | 84.181 Total | | | | | \$0 | \$5,543,879 | |
| | | 84.184 | School Safety National Activities | | | | | \$427,264 | |
| | | 84.184 Total | | | | | \$0 | \$427,264 | |
| | | 84.187 | Supported Employment Services for Individuals with the Most Significant Disabilities | | | | | \$300,000 | |
| | | 84.187 Total | | | | | \$0 | \$300,000 | |
| | | 84.196 | Education for Homeless Children and Youth | | | | | \$2,280,568 | |
| | | 84.196 Total | | | | | \$2,016,267 | \$2,280,568 | |
| | | 84.215 | Innovative Approaches to Literacy; Promise Neighborhoods; Full-Service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects | | | | | \$309,740 | |
| | | 84.215 Total | | | | | \$0 | \$309,740 | |
| | | 84.282 | Charter Schools | | | | | \$2,410,979 | |
| | | 84.282 Total | | | | | \$1,969,909 | \$2,410,979 | |
| | | 84.287 | Twenty-First Century Community Learning Centers | | | | | \$31,996,970 | |
| | | 84.287 Total | | | | | \$30,575,998 | \$31,996,970 | |
| | | 84.325 | Special Education - Personnel Development to Improve Services and Results for Children with Disabilities | | | | | \$170,755 | |
| | | 84.325 Total | | | | | \$0 | \$170,755 | |
| | | 84.326 | Special Education Technical Assistance and Dissemination to Improve Services and Results for Children with Disabilities | | | | | \$154,117 | |
| | | 84.326 Total | | | | | \$0 | \$154,117 | |
| | | 84.334 | Gaining Early Awareness and Readiness for Undergraduate Programs | | | | | \$0 | |
| | | 84.334 Total | | | | | \$0 | \$0 | |
| | | 84.335 | Child Care Access Means Parents in School | | | | | \$868,625 | |
| | | 84.335 Total | | | | | \$0 | \$868,625 | |
| | | 84.336 | Teacher Quality Partnership Grants | | | | | \$1,392,588 | |
| | | 84.336 Total | | | | | \$109,923 | \$1,392,588 | |
| | | 84.358 | Rural Education | | | | | \$4,594,784 | |
| | | 84.358 Total | | | | | \$4,382,824 | \$4,594,784 | |
| | | 84.365 | English Language Acquisition State Grants | | | | | \$4,911,437 | |
| | | 84.365 Total | | | | | \$4,644,656 | \$4,911,437 | |
| | | 84.366 | Mathematics and Science Partnerships | | Rapides Parish School Board | MSP/46036 | | \$584 | |
| | | 84.366 Total | | | | | \$0 | \$584 | |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount | |
|---|---------|---|--|--------------------------|---|----------------------------|-------------------------------|----------------------|---------------|
| U.S. Department of Education (Cont.) | | | | | | | | | |
| | | 84.367 | Supporting Effective Instruction State Grants (formerly Improving Teacher Quality State Grants) | | | | | \$47,999,601 | |
| | | 84.367 Total | | | | | \$45,358,314 | \$47,999,601 | |
| | | 84.368 | Competitive Grants for State Assessments | | | | | \$1,190,737 | |
| | | 84.368 Total | | | | | \$0 | \$1,190,737 | |
| | | 84.369 | Grants for State Assessments and Related Activities | | | | | \$4,687,431 | |
| | | 84.369 Total | | | | | \$0 | \$4,687,431 | |
| | | 84.371 | Comprehensive Literacy Development | | | | | \$33,905,627 | |
| | | 84.371 Total | | | | | \$32,954,860 | \$33,905,627 | |
| | | 84.411 | Education Innovation and Research (formerly Investing in Innovation (i3) Fund) | | | | | \$45,431 | |
| | | 84.411 Total | | | | | \$0 | \$45,431 | |
| | | 84.421 | Disability Innovation Fund (DIF) | | | | | \$1,266,897 | |
| | | 84.421 Total | | | | | \$937,615 | \$1,266,897 | |
| | | 84.424 | Student Support and Academic Enrichment Program | | | | | \$39,041,334 | |
| | | 84.424 Total | | | | | \$36,947,512 | \$39,041,334 | |
| | | 84.425B | COVID-19 - Rethink K-12 Education Models Grants | | | | | \$4,353,174 | |
| | | 84.425B Total | | | | | \$4,185,719 | \$4,353,174 | |
| | | 84.425D | COVID-19 - Elementary and Secondary School Emergency Relief (ESSER) Fund | | | | | \$1 | |
| | | 84.425D Total | | | | | \$0 | \$1 | |
| | | 84.425E | COVID-19 - Higher Education Emergency Relief Fund (HEERF) Student Aid Portion | | | | | \$753 | |
| | | 84.425E Total | | | | | \$0 | \$753 | |
| | | 84.425F | COVID-19 - HEERF Institutional Aid Portion | | | | | \$1,916,421 | |
| | | 84.425F Total | | | | | \$0 | \$1,916,421 | |
| | | 84.425J | COVID-19 - HEERF Historically Black Colleges and Universities (HBCUs) | | | | | \$30,726,882 | |
| | | 84.425J Total | | | | | \$0 | \$30,726,882 | |
| | | 84.425U | COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief (ARP ESSER) | | | | | \$788,814,853 | |
| | | 84.425U Total | | | | | \$732,718,481 | \$788,814,853 | |
| | | 84.425V | COVID-19 - American Rescue Plan - Emergency Assistance to Non-Public Schools | | | | | \$1,484,689 | |
| | | 84.425V Total | | | | | \$0 | \$1,484,689 | |
| | | 84.425W | COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth | | | | | \$4,175,233 | |
| | | 84.425W Total | | | | | \$3,949,831 | \$4,175,233 | |
| | | 84.425 Total | | | | | \$740,854,031 | \$831,472,006 | |
| | | 84.902 | National Assessment of Educational Progress | | | | | \$119,787 | |
| | | 84.902 Total | | | | | \$0 | \$119,787 | |
| Research and Development Cluster | | | | | | | | | |
| | | 84.031 | Higher Education Institutional Aid | | | | | \$627,055 | |
| | | 84.031 Total | | | | | \$0 | \$627,055 | |
| | | 84.033 | Federal Work-Study Program | | | | | \$21,585 | |
| | | 84.033 Total | | | | | \$0 | \$21,585 | |
| | | 84.047 | TRIO Upward Bound | | | | | \$337,456 | |
| | | 84.047 Total | | | | | \$0 | \$337,456 | |
| | | 84.116 | Fund for the Improvement of Postsecondary Education | | | | | \$1,360,015 | |
| | | 84.116 Total | | | | | \$0 | \$1,360,015 | |
| | | 84.217 | TRIO McNair Post-Baccalaureate Achievement | | | | | \$93,813 | |
| | | 84.217 Total | | | | | \$0 | \$93,813 | |
| | | 84.310 | Statewide Family Engagement Centers | | Louisiana Children's Research Center for Development and Learning | S310A230027 | | \$214,013 | |
| | | 84.310 Total | | | | | \$0 | \$214,013 | |
| | | 84.324 | Research in Special Education | | University of Missouri | C00085486-1 | | \$43,521 | |
| | | 84.324 Total | | | | | \$0 | \$43,521 | |
| | | 84.411 | Education Innovation and Research (formerly Investing in Innovation (i3) Fund) | | | | | \$592,913 | |
| | | 84.411 Total | | | | | \$0 | \$592,913 | |
| | | 84.421 | Disability Innovation Fund (DIF) | | Michigan Department of Labor and Economic Opportunity | Michigan DOL | | \$156,611 | |
| | | 84.421 Total | | | | | \$0 | \$156,611 | |
| | | 84.425W | COVID-19 - American Rescue Plan - Elementary and Secondary School Emergency Relief - Homeless Children and Youth | | Florida State University | R000003175 | | \$47,854 | |
| | | 84.425W Total | | | | | \$0 | \$47,854 | |
| | | 84.428 | Augustus F. Hawkins Centers of Excellence-Teacher Preparation and Development | | | | | \$255,973 | |
| | | 84.428 Total | | | | | \$0 | \$255,973 | |
| | | Research and Development Cluster Total | | | | | | \$0 | \$3,750,809 |
| Special Education Cluster (IDEA) | | | | | | | | | |
| | | 84.027 | Special Education Grants to States | | | | \$196,542,473 | \$211,974,782 | |
| | | 84.027 | Special Education Grants to States | | Iberville Parish School System | AM241025 | \$0 | \$48,595 | |
| | | 84.027 Total | | | | | \$196,542,473 | \$212,023,377 | |
| | | 84.173 | Special Education Preschool Grants | | | | \$4,984,485 | \$5,568,124 | |
| | | Special Education Cluster (IDEA) Total | | | | | | \$201,526,958 | \$217,591,501 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount | |
|---|---|--|--------------|--|--------------------------|----------------------------|-------------------------------|------------------------|--------------------|
| U.S. Department of Education (Cont.) | | | | | | | | | |
| Student Financial Assistance Cluster | | | | | | | | | |
| | 84.007 | Federal Supplemental Educational Opportunity Grants | | | | | \$0 | \$9,464,232 | |
| | 84.033 | Federal Work-Study Program | | | | | \$0 | \$9,890,578 | |
| | 84.063 | Federal Pell Grant Program | | | | | \$0 | \$537,891,412 | |
| | 84.379 | Teacher Education Assistance for College and Higher Education Grants (TEACH Grants) | | | | | \$0 | \$340,491 | |
| | Student Financial Assistance Cluster Total | | | | | | | \$0 | \$557,586,713 |
| TRIO Cluster | | | | | | | | | |
| | 84.042 | TRIO Student Support Services | | | | | \$0 | \$5,476,993 | |
| | 84.044 | TRIO Talent Search | | | | | \$0 | \$4,717,105 | |
| | 84.047 | TRIO Upward Bound | | | | | \$0 | \$12,421,817 | |
| | 84.066 | TRIO Educational Opportunity Centers | | | | | \$0 | \$1,882,231 | |
| | 84.217 | TRIO McNair Post-Baccalaureate Achievement | | | | | \$0 | \$1,124,418 | |
| | TRIO Cluster Total | | | | | | | \$0 | \$25,622,564 |
| Total for U.S. Department of Education | | | | | | | \$1,487,010,921 | \$2,329,104,108 | |
| Vietnam Education Foundation | | | | | | | | | |
| | 85.802 | Fellowship Program | | | | | | \$2,250 | |
| | 85.802 Total | | | | | | | \$0 | \$2,250 |
| Research and Development Cluster | | | | | | | | | |
| | 85.802 | Fellowship Program | | | | | | \$481 | |
| | 85.802 Total | | | | | | | \$0 | \$481 |
| Research and Development Cluster Total | | | | | | | \$0 | \$481 | |
| Total for Vietnam Education Foundation | | | | | | | \$0 | \$2,731 | |
| Consumer Product Safety Commission | | | | | | | | | |
| | 87.003 | Nicholas and Zachary Burt Memorial Carbon Monoxide Poisoning Prevention Grants | | | | | | \$16,759 | |
| | 87.003 Total | | | | | | | \$0 | \$16,759 |
| Total for Consumer Product Safety Commission | | | | | | | \$0 | \$16,759 | |
| Gulf Coast Ecosystem Restoration Council | | | | | | | | | |
| | 87.051 | Gulf Coast Ecosystem Restoration Council Comprehensive Plan Component Program | | | | | | \$2,933,124 | |
| | 87.051 Total | | | | | | | \$0 | \$2,933,124 |
| | 87.052 | Gulf Coast Ecosystem Restoration Council Oil Spill Impact Program | | | | | | \$105,046,357 | |
| | 87.052 Total | | | | | | | \$100,042,656 | \$105,046,357 |
| Total for Gulf Coast Ecosystem Restoration Council | | | | | | | \$100,042,656 | \$107,979,481 | |
| Delta Regional Authority | | | | | | | | | |
| | 90.200 | Delta Regional Authority | | | | | | \$126,881 | |
| | 90.200 | Delta Regional Authority | | Mississippi State University | | 018000.342934.01 | | \$22,585 | |
| | 90.200 Total | | | | | | | \$0 | \$149,466 |
| | 90.201 | Delta Area Economic Development | | Greater New Orleans Development Foundation | | LA-5737 | | \$8,250 | |
| | 90.201 Total | | | | | | | \$0 | \$8,250 |
| Total for Delta Regional Authority | | | | | | | \$0 | \$157,716 | |
| U.S. Department of Health and Human Services | | | | | | | | | |
| | 93.041 | Special Programs for the Aging, Title VII, Chapter 3, Programs for Prevention of Elder Abuse, Neglect, and Exploitation | | | | | | \$55,092 | |
| | 93.041 Total | | | | | | | \$0 | \$55,092 |
| | 93.042 | COVID-19 - Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals | | | | | | \$5,417 | |
| | 93.042 Total | | | | | | | \$0 | \$5,417 |
| | 93.042 | Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals | | | | | | \$292,206 | |
| | 93.042 Total | | | | | | | \$292,206 | \$292,206 |
| | 93.042 Total | | | | | | | \$292,206 | \$297,623 |
| | 93.043 | COVID-19 - Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services | | | | | | \$17,303 | |
| | 93.043 Total | | | | | | | \$17,303 | \$17,303 |
| | 93.043 | Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services | | | | | | \$322,200 | |
| | 93.043 Total | | | | | | | \$322,200 | \$322,200 |
| | 93.043 Total | | | | | | | \$339,503 | \$339,503 |
| | 93.048 | COVID-19 - Special Programs for the Aging, Title IV, and Title II, Discretionary Projects | | | | | | \$142 | |
| | 93.048 Total | | | | | | | \$0 | \$142 |
| | 93.052 | COVID-19 - National Family Caregiver Support, Title III, Part E | | | | | | \$44,356 | |
| | 93.052 Total | | | | | | | \$30,038 | \$44,356 |
| | 93.052 | National Family Caregiver Support, Title III, Part E | | | | | | \$2,321,793 | |
| | 93.052 Total | | | | | | | \$1,764,949 | \$2,321,793 |
| | 93.052 Total | | | | | | | \$1,794,987 | \$2,366,149 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|---------------------|---|--------------------------|--------------------------------|---------------------------------|-------------------------------|-----------------|
| U.S. Department of Health and Human Services (Cont.) | | | | | | | | |
| | | 93.069 | Public Health Emergency Preparedness | | | | | \$10,703,736 |
| | | 93.069 Total | | | | | \$16,685 | \$10,703,736 |
| | | 93.070 | Environmental Public Health and Emergency Response | | | | | \$880,283 |
| | | 93.070 Total | | | | | \$0 | \$880,283 |
| | | 93.071 | Medicare Enrollment Assistance Program | | | | | \$736,360 |
| | | 93.071 Total | | | | | \$0 | \$736,360 |
| | | 93.073 | Birth Defects and Developmental Disabilities - Prevention and Surveillance | | American Academy of Pediatrics | NUDD000032 | | \$30,036 |
| | | 93.073 Total | | | | | \$0 | \$30,036 |
| | | 93.079 | Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance | | | | | \$59,407 |
| | | 93.079 Total | | | | | \$0 | \$59,407 |
| | | 93.084 | Prevention of Disease, Disability, and Death by Infectious Diseases | | City of New Orleans | K23-1033 / PO #57224 / K24-1398 | | \$29,170 |
| | | 93.084 | Prevention of Disease, Disability, and Death by Infectious Diseases | | City of New Orleans | K23-1034 | | \$35,527 |
| | | 93.084 | Prevention of Disease, Disability, and Death by Infectious Diseases | | City of New Orleans | NU50CK0100638 | | \$50,586 |
| | | 93.084 Total | | | | | \$0 | \$115,283 |
| | | 93.088 | Advancing System Improvements for Key Issues in Women's Health | | | | | \$394,241 |
| | | 93.088 Total | | | | | \$0 | \$394,241 |
| | | 93.090 | Guardianship Assistance | | | | | \$1,884,823 |
| | | 93.090 Total | | | | | \$0 | \$1,884,823 |
| | | 93.092 | Affordable Care Act (ACA) Personal Responsibility Education Program | | | | | \$743,714 |
| | | 93.092 Total | | | | | \$520,464 | \$743,714 |
| | | 93.103 | Food and Drug Administration Research | | | | | \$1,207,942 |
| | | 93.103 Total | | | | | \$0 | \$1,207,942 |
| | | 93.104 | Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances (SED) | | | | | \$32,815 |
| | | 93.104 Total | | | | | \$0 | \$32,815 |
| | | 93.107 | Area Health Education Centers | | | | | \$619,531 |
| | | 93.107 Total | | | | | \$450,886 | \$619,531 |
| | | 93.110 | Maternal and Child Health Federal Consolidated Programs | | | | | \$2,254,049 |
| | | 93.110 Total | | | | | \$21,503 | \$2,254,049 |
| | | 93.116 | Project Grants and Cooperative Agreements for Tuberculosis Control Programs | | | | | \$534,904 |
| | | 93.116 Total | | | | | \$0 | \$534,904 |
| | | 93.124 | Nurse Anesthetist Traineeship | | | | | \$204,289 |
| | | 93.124 Total | | | | | \$0 | \$204,289 |
| | | 93.127 | Emergency Medical Services for Children | | | | | \$163,404 |
| | | 93.127 Total | | | | | \$0 | \$163,404 |
| | | 93.130 | Cooperative Agreements to States/Territories for the Coordination and Development of Primary Care Offices | | | | | \$146,849 |
| | | 93.130 Total | | | | | \$0 | \$146,849 |
| | | 93.136 | Injury Prevention and Control Research and State and Community Based Programs | | | | | \$6,106,977 |
| | | 93.136 Total | | | | | \$16,750 | \$6,106,977 |
| | | 93.145 | HIV-Related Training and Technical Assistance | | University of Illinois | U10HA32109 | | \$8,843 |
| | | 93.145 | HIV-Related Training and Technical Assistance | | University of Illinois | UHA32109 | | \$407 |
| | | 93.145 | HIV-Related Training and Technical Assistance | | University Of New Mexico HSC | TR7HA53200 | | \$350,433 |
| | | 93.145 | HIV-Related Training and Technical Assistance | | University Of New Mexico HSC | U10HA33225 | | (\$693) |
| | | 93.145 Total | | | | | \$0 | \$358,990 |
| | | 93.150 | Projects for Assistance in Transition from Homelessness (PATH) | | | | | \$657,582 |
| | | 93.150 Total | | | | | \$0 | \$657,582 |
| | | 93.153 | Coordinated Services and Access to Research for Women, Infants, Children, and Youth | | | | | \$360,044 |
| | | 93.153 Total | | | | | \$70,705 | \$360,044 |
| | | 93.165 | Grants to States for Loan Repayment | | | | | \$736,259 |
| | | 93.165 Total | | | | | \$0 | \$736,259 |
| | | 93.178 | Nursing Workforce Diversity | | | | | \$548,921 |
| | | 93.178 Total | | | | | \$0 | \$548,921 |
| | | 93.197 | Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children | | | | | \$668,507 |
| | | 93.197 Total | | | | | \$0 | \$668,507 |
| | | 93.217 | Family Planning Services | | | | | \$2,970,667 |
| | | 93.217 Total | | | | | \$218,750 | \$2,970,667 |
| | | 93.235 | Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program | | | | | \$1,144,860 |
| | | 93.235 Total | | | | | \$434,637 | \$1,144,860 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|---------------------|---|--|--------------------------|----------------------------|-------------------------------|----------------------|
| U.S. Department of Health and Human Services (Cont.) | | | | | | | | |
| | | 93.236 | Grants to States to Support Oral Health Workforce Activities | | | | | \$251,245 |
| | | 93.236 Total | | | | | \$0 | \$251,245 |
| | | 93.240 | State Capacity Building | | | | | \$315,470 |
| | | 93.240 Total | | | | | \$0 | \$315,470 |
| | | 93.241 | State Rural Hospital Flexibility Program | | | | | \$402,085 |
| | | 93.241 Total | | | | | \$0 | \$402,085 |
| | | 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | | | | | \$7,782,230 |
| | | 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | ADAPT Inc. | | 19-1006 | | \$4,229 |
| | | 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | The University of Texas at Austin | | IH79TI087725-01 | | \$25,766 |
| | | 93.243 Total | | | | | \$1,151,493 | \$7,812,225 |
| | | 93.247 | Advanced Nursing Education Workforce Grant Program | | | | | \$864,383 |
| | | 93.247 Total | | | | | (\$13,728) | \$864,383 |
| | | 93.251 | Early Hearing Detection and Intervention | | | | | \$276,830 |
| | | 93.251 Total | | | | | \$0 | \$276,830 |
| | | 93.253 | Poison Center Support and Enhancement Grant | | | | | \$334,771 |
| | | 93.253 Total | | | | | \$0 | \$334,771 |
| | | 93.262 | Occupational Safety and Health Program | | | | | \$446,355 |
| | | 93.262 | Occupational Safety and Health Program | University of Texas Health Science Center at Tyler | | 4428-24-0117-A0001-SUB28 | | \$6,773 |
| | | 93.262 Total | | | | | \$0 | \$453,128 |
| | | 93.268 | COVID-19 - Immunization Cooperative Agreements | | | | | \$19,846,095 |
| | | 93.268 Total | | | | | \$123,906 | \$19,846,095 |
| | | 93.268 | Immunization Cooperative Agreements | | | | | \$109,216,393 |
| | | 93.268 Total | | | | | \$319,471 | \$109,216,393 |
| | | 93.268 Total | | | | | \$443,377 | \$129,062,488 |
| | | 93.270 | Viral Hepatitis Prevention and Control | | | | | \$477,209 |
| | | 93.270 Total | | | | | \$274,168 | \$477,209 |
| | | 93.276 | Drug-Free Communities Support Program Grants | | | | | \$102,982 |
| | | 93.276 Total | | | | | \$0 | \$102,982 |
| | | 93.301 | Small Rural Hospital Improvement Grant Program | | | | | \$282,435 |
| | | 93.301 Total | | | | | \$0 | \$282,435 |
| | | 93.314 | Early Hearing Detection and Intervention Information System (EHDI-IS) Surveillance Program | | | | | \$58,622 |
| | | 93.314 Total | | | | | \$0 | \$58,622 |
| | | 93.319 | Outreach Programs to Reduce the Prevalence of Obesity in High Risk Rural Areas | | | | | \$658,556 |
| | | 93.319 Total | | | | | \$73,894 | \$658,556 |
| | | 93.323 | COVID-19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | | | | | \$37,425,928 |
| | | 93.323 Total | | | | | \$268,913 | \$37,425,928 |
| | | 93.323 | Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) | | | | | \$2,151,646 |
| | | 93.323 Total | | | | | \$111,934 | \$2,151,646 |
| | | 93.323 Total | | | | | \$380,847 | \$39,577,574 |
| | | 93.324 | State Health Insurance Assistance Program | | | | | \$905,874 |
| | | 93.324 Total | | | | | \$0 | \$905,874 |
| | | 93.334 | The Healthy Brain Initiative: Technical Assistance to Implement Public Health Actions related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels | | | | | \$325,055 |
| | | 93.334 Total | | | | | \$0 | \$325,055 |
| | | 93.336 | Behavioral Risk Factor Surveillance System | | | | | \$433,940 |
| | | 93.336 Total | | | | | \$0 | \$433,940 |
| | | 93.354 | COVID-19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response | | | | | \$4,679,865 |
| | | 93.354 Total | | | | | \$0 | \$4,679,865 |
| | | 93.354 | Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response | | | | | \$326,632 |
| | | 93.354 Total | | | | | \$20,968 | \$326,632 |
| | | 93.354 Total | | | | | \$20,968 | \$5,006,497 |
| | | 93.359 | Nurse Education, Practice Quality and Retention Grants | | | | | \$755,605 |
| | | 93.359 Total | | | | | \$0 | \$755,605 |
| | | 93.366 | State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes | | | | | \$230,764 |
| | | 93.366 Total | | | | | \$0 | \$230,764 |
| | | 93.367 | Flexible Funding Model - Infrastructure Development and Maintenance for State Manufactured Food Regulatory Programs | | | | | \$29,245 |
| | | 93.367 Total | | | | | \$0 | \$29,245 |
| | | 93.369 | ACL Independent Living State Grants | | | | | \$382,434 |
| | | 93.369 Total | | | | | \$0 | \$382,434 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|---------------------|---|--------------------------|------------------------------|----------------------------|-------------------------------|-----------------|
| U.S. Department of Health and Human Services (Cont.) | | | | | | | | |
| | | 93.387 | National and State Tobacco Control Program | | | | | \$1,124,924 |
| | | 93.387 Total | | | | | \$0 | \$1,124,924 |
| | | 93.391 | COVID-19 - Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises | | | | | \$4,423,920 |
| | | 93.391 Total | | | | | \$0 | \$4,423,920 |
| | | 93.421 | Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health | | University Of South Carolina | NU38PW000044 | | \$2,752 |
| | | 93.421 | Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health | | Wisconsin DHS | NU38PW000 | | \$2,751 |
| | | 93.421 | Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health | | Wisconsin DHS | NU38PW000043 | | \$2,752 |
| | | 93.421 Total | | | | | \$0 | \$8,255 |
| | | 93.426 | The National Cardiovascular Health Program | | | | | \$947,916 |
| | | 93.426 Total | | | | | \$0 | \$947,916 |
| | | 93.433 | ACL National Institute on Disability, Independent Living, and Rehabilitation Research | | | | | \$141,713 |
| | | 93.433 Total | | | | | \$0 | \$141,713 |
| | | 93.434 | Every Student Succeeds Act/Preschool Development Grants | | | | | \$1,995,313 |
| | | 93.434 Total | | | | | \$1,856,310 | \$1,995,313 |
| | | 93.435 | The Innovative Cardiovascular Health Program | | | | | (\$20,921) |
| | | 93.435 Total | | | | | \$0 | (\$20,921) |
| | | 93.436 | WELL-INTEGRATED SCREENING AND EVALUATION FOR WOMEN ACROSS THE NATION (WISEWOMAN) | | | | | \$381,755 |
| | | 93.436 Total | | | | | \$0 | \$381,755 |
| | | 93.439 | State Physical Activity and Nutrition (SPAN) | | | | | \$727,149 |
| | | 93.439 Total | | | | | \$0 | \$727,149 |
| | | 93.464 | ACL Assistive Technology | | | | | \$749,559 |
| | | 93.464 Total | | | | | \$0 | \$749,559 |
| | | 93.478 | Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees | | | | | \$152,214 |
| | | 93.478 Total | | | | | \$0 | \$152,214 |
| | | 93.493 | Congressional Directives | | | | | \$4,895,846 |
| | | 93.493 Total | | | | | \$0 | \$4,895,846 |
| | | 93.495 | COVID-19 - Community Health Workers for Public Health Response and Resilient | | | | | \$2,581,378 |
| | | 93.495 Total | | | | | \$0 | \$2,581,378 |
| | | 93.495 | Community Health Workers for Public Health Response and Resilient | | Wisconsin DHS | 435100G22 | | \$412,322 |
| | | 93.495 Total | | | | | \$0 | \$412,322 |
| | | 93.495 Total | | | | | \$0 | \$2,993,700 |
| | | 93.516 | Public Health Training Centers Program | | | | | \$430,248 |
| | | 93.516 Total | | | | | \$0 | \$430,248 |
| | | 93.556 | COVID-19 - MaryLee Allen Promoting Safe and Stable Families Program | | | | | \$516,109 |
| | | 93.556 Total | | | | | \$246,539 | \$516,109 |
| | | 93.556 | MaryLee Allen Promoting Safe and Stable Families Program | | | | | \$7,220,893 |
| | | 93.556 Total | | | | | \$5,691,989 | \$7,220,893 |
| | | 93.556 Total | | | | | \$5,938,528 | \$7,737,002 |
| | | 93.558 | COVID-19 - Temporary Assistance for Needy Families | | | | | \$511 |
| | | 93.558 Total | | | | | \$0 | \$511 |
| | | 93.558 | Temporary Assistance for Needy Families | | | | | \$165,764,629 |
| | | 93.558 Total | | | | | \$28,467,652 | \$165,764,629 |
| | | 93.558 Total | | | | | \$28,467,652 | \$165,765,140 |
| | | 93.563 | Child Support Services | | | | | \$63,762,184 |
| | | 93.563 Total | | | | | \$24,040,493 | \$63,762,184 |
| | | 93.564 | Child Support Services Research | | | | | \$131,724 |
| | | 93.564 Total | | | | | \$0 | \$131,724 |
| | | 93.566 | Refugee and Entrant Assistance State/Replacement Designee Administered Programs | | | | | \$137,967 |
| | | 93.566 Total | | | | | \$0 | \$137,967 |
| | | 93.569 | Community Services Block Grant | | | | | \$17,648,318 |
| | | 93.569 Total | | | | | \$16,380,161 | \$17,648,318 |
| | | 93.586 | State Court Improvement Program | | | | | \$495,577 |
| | | 93.586 Total | | | | | \$0 | \$495,577 |
| | | 93.590 | Community-Based Child Abuse Prevention Grants | | | | | \$1,236,327 |
| | | 93.590 Total | | | | | \$971,250 | \$1,236,327 |
| | | 93.597 | Grants to States for Access and Visitation Programs | | | | | \$222,328 |
| | | 93.597 Total | | | | | \$0 | \$222,328 |
| | | 93.599 | Chafee Education and Training Vouchers Program (ETV) | | | | | \$324,708 |
| | | 93.599 Total | | | | | \$0 | \$324,708 |
| | | 93.603 | Adoption and Legal Guardianship Incentive Payments Program | | | | | \$474,102 |
| | | 93.603 Total | | | | | \$42,084 | \$474,102 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|---------------------|--|--|--------------------------|--------------------------------|-------------------------------|--------------------|
| U.S. Department of Health and Human Services (Cont.) | | | | | | | | |
| | | 93.630 | Developmental Disabilities Basic Support and Advocacy Grants | | | | | \$1,590,002 |
| | | 93.630 Total | | | | | \$0 | \$1,590,002 |
| | | 93.632 | University Centers for Excellence in Developmental Disabilities Education, Research, and Service | | | | | \$678,475 |
| | | 93.632 Total | | | | | \$0 | \$678,475 |
| | | 93.643 | Children's Justice Grants to States | | | | | \$185,238 |
| | | 93.643 Total | | | | | \$101,579 | \$185,238 |
| | | 93.658 | Foster Care Title IV-E | | | | | \$70,561,073 |
| | | 93.658 Total | | | | | \$11,365,949 | \$70,561,073 |
| | | 93.659 | Adoption Assistance | | | | | \$39,301,045 |
| | | 93.659 Total | | | | | \$0 | \$39,301,045 |
| | | 93.667 | Social Services Block Grant | | | | | \$40,446,333 |
| | | 93.667 Total | | | | | \$2,142,575 | \$40,446,333 |
| | | 93.669 | COVID-19 - Child Abuse and Neglect State Grants | | | | | \$363,250 |
| | | 93.669 Total | | | | | \$363,250 | \$363,250 |
| | | 93.669 | Child Abuse and Neglect State Grants | | | | | \$1,205,653 |
| | | 93.669 Total | | | | | \$25,079 | \$1,205,653 |
| | | 93.669 Total | | | | | \$388,329 | \$1,568,903 |
| | | 93.674 | John H. Chafee Foster Care Program for Successful Transition to Adulthood | | | | | \$1,421,438 |
| | | 93.674 Total | | | | | \$1,320,460 | \$1,421,438 |
| | | 93.696 | Certified Community Behavioral Health Clinic Expansion Grants | | | | | \$2,303,670 |
| | | 93.696 Total | | | | | \$0 | \$2,303,670 |
| | | 93.732 | Mental and Behavioral Health Education and Training Grants | | | | | \$723,091 |
| | | 93.732 Total | | | | | \$31,290 | \$723,091 |
| | | 93.747 | COVID-19 - Elder Abuse Prevention Interventions Program | | | | | \$1,532,271 |
| | | 93.747 Total | | | | | \$125,271 | \$1,532,271 |
| | | 93.767 | Children's Health Insurance Program | | | | | \$533,177,038 |
| | | 93.767 Total | | | | | \$0 | \$533,177,038 |
| | | 93.773 | Medicare Hospital Insurance | | | | | \$2,415,384 |
| | | 93.773 Total | | | | | \$0 | \$2,415,384 |
| | | 93.788 | Opioid STR | | | | | \$21,448,471 |
| | | 93.788 Total | | | | | \$0 | \$21,448,471 |
| | | 93.791 | Money Follows the Person Rebalancing Demonstration | | | | | \$9,557,097 |
| | | 93.791 Total | | | | | \$0 | \$9,557,097 |
| | | 93.796 | State Survey Certification of Health Care Providers and Suppliers (Title XIX) Medicaid | | | | | \$4,286,278 |
| | | 93.796 Total | | | | | \$0 | \$4,286,278 |
| | | 93.800 | Organized Approaches to Increase Colorectal Cancer Screening | | | | | \$644,402 |
| | | 93.800 Total | | | | | \$167,642 | \$644,402 |
| | | 93.829 | Section 223 Demonstration Programs to Improve Community Mental Health Services | | | | | \$189,623 |
| | | 93.829 Total | | | | | \$0 | \$189,623 |
| | | 93.870 | Maternal, Infant and Early Childhood Home Visiting Grant | | | | | \$11,268,193 |
| | | 93.870 Total | | | | | \$5,845,075 | \$11,268,193 |
| | | 93.876 | Antimicrobial Resistance Surveillance in Retail Food Specimens | | | | | \$167,680 |
| | | 93.876 Total | | | | | \$0 | \$167,680 |
| | | 93.889 | National Bioterrorism Hospital Preparedness Program | | | | | \$2,907,630 |
| | | 93.889 | National Bioterrorism Hospital Preparedness Program | Louisiana Hospital Association | | NHP PROG | | \$103,645 |
| | | 93.889 Total | | | | | \$0 | \$3,011,275 |
| | | 93.898 | Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations | | | | | \$3,000,554 |
| | | 93.898 Total | | | | | \$1,092,034 | \$3,000,554 |
| | | 93.913 | Grants to States for Operation of State Offices of Rural Health | | | | | (\$13,300) |
| | | 93.913 Total | | | | | \$0 | (\$13,300) |
| | | 93.914 | HIV Emergency Relief Project Grants | University Med Ctr Mgmt Corp | | UMCMC - Ryan White Tit 1, Pt A | | \$390,419 |
| | | 93.914 Total | | | | | \$0 | \$390,419 |
| | | 93.917 | HIV Care Formula Grants | | | | | \$24,532,640 |
| | | 93.917 Total | | | | | \$14,584,002 | \$24,532,640 |
| | | 93.918 | Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | | | | | \$386,716 |
| | | 93.918 | Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease | University Medical Center Mgmt Corp. | | UMCMC - Ryan White Part C | | \$167,964 |
| | | 93.918 Total | | | | | \$160,787 | \$554,680 |
| | | 93.926 | Healthy Start Initiative | Marillac DBA Depaul Community Health Ctr | | U1VMC46318 | | \$23,471 |
| | | 93.926 Total | | | | | \$0 | \$23,471 |
| | | 93.940 | HIV Prevention Activities Health Department Based | | | | | \$10,111,951 |
| | | 93.940 Total | | | | | \$6,469,615 | \$10,111,951 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|---------------------|--|--|--------------------------|-------------------------------|-------------------------------|-----------------|
| U.S. Department of Health and Human Services (Cont.) | | | | | | | | |
| | | 93.944 | Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance | | | | | \$971,452 |
| | | 93.944 Total | | | | | \$494,248 | \$971,452 |
| | | 93.946 | Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs | | | | | \$1,212,445 |
| | | 93.946 Total | | | | | \$0 | \$1,212,445 |
| | | 93.958 | COVID-19 - Block Grants for Community Mental Health Services | | | | | \$976,464 |
| | | 93.958 Total | | | | | \$0 | \$976,464 |
| | | 93.958 | Block Grants for Community Mental Health Services | | | | | \$20,532,202 |
| | | 93.958 Total | | | | | \$0 | \$20,532,202 |
| | | 93.958 Total | | | | | \$0 | \$21,508,666 |
| | | 93.959 | COVID-19 - Block Grants for Prevention and Treatment of Substance Abuse | | | | | \$6,327,878 |
| | | 93.959 Total | | | | | \$0 | \$6,327,878 |
| | | 93.959 | Block Grants for Prevention and Treatment of Substance Abuse | | | | | \$32,971,000 |
| | | 93.959 Total | | | | | \$0 | \$32,971,000 |
| | | 93.959 Total | | | | | \$0 | \$39,298,878 |
| | | 93.967 | COVID-19 - Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health | | | | | \$7,009,134 |
| | | 93.967 Total | | | | | \$138,483 | \$7,009,134 |
| | | 93.967 | Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health | | | | | \$2,475,166 |
| | | 93.967 Total | | | | | \$0 | \$2,475,166 |
| | | 93.967 Total | | | | | \$138,483 | \$9,484,300 |
| | | 93.969 | PPHF Geriatric Education Centers | | | | | \$1,167,373 |
| | | 93.969 Total | | | | | \$604,532 | \$1,167,373 |
| | | 93.977 | Sexually Transmitted Diseases (STD) Prevention and Control Grants | | | | | \$3,392,102 |
| | | 93.977 Total | | | | | \$1,262,154 | \$3,392,102 |
| | | 93.981 | Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools | | | | | \$333,035 |
| | | 93.981 Total | | | | | \$0 | \$333,035 |
| | | 93.982 | Mental Health Disaster Assistance and Emergency Mental Health | | | | | \$464,901 |
| | | 93.982 Total | | | | | \$0 | \$464,901 |
| | | 93.988 | Cooperative Agreements for Diabetes Control Programs | | | | | \$823,740 |
| | | 93.988 Total | | | | | \$0 | \$823,740 |
| | | 93.991 | Preventive Health and Health Services Block Grant | | | | | \$3,768,246 |
| | | 93.991 Total | | | | | \$418,010 | \$3,768,246 |
| | | 93.994 | Maternal and Child Health Services Block Grant to the States | | | | | \$8,810,859 |
| | | 93.994 Total | | | | | \$2,005,592 | \$8,810,859 |
| | | 93.997 | Assisted Outpatient Treatment | | | | | \$79,000 |
| | | 93.997 Total | | | | | \$0 | \$79,000 |
| Research and Development Cluster | | | | | | | | |
| | | 93.077 | Family Smoking Prevention and Tobacco Control Act Regulatory Research | | | | | \$118,547 |
| | | 93.077 Total | | | | | \$0 | \$118,547 |
| | | 93.103 | Food and Drug Administration Research | | | | | \$126,037 |
| | | 93.103 | Food and Drug Administration Research | Oregon Health & Science University | | 5R01FD005401 OHSU | | \$117 |
| | | 93.103 Total | | | | | \$0 | \$126,154 |
| | | 93.113 | Environmental Health | | | | | \$88,417 |
| | | 93.113 | Environmental Health | Harvard T.H. Chan School of Public Health | | 111308-5113946 | | \$23,779 |
| | | 93.113 | Environmental Health | North Carolina State University | | PAM-P24-001599-SA01 | | \$79,398 |
| | | 93.113 | Environmental Health | Trustees of Boston University (BU) | | 1U24ES035309-01 | | \$494 |
| | | 93.113 | Environmental Health | Trustees of Indiana University | | 10478 / PO0985469 | | \$16,603 |
| | | 93.113 | Environmental Health | University of Michigan | | SUBK00021949 / PO #3008066164 | | \$1,818 |
| | | 93.113 Total | | | | | \$0 | \$210,509 |
| | | 93.121 | Oral Diseases and Disorders Research | | | | | \$1,066,730 |
| | | 93.121 | Oral Diseases and Disorders Research | Case Western Reserve University | | RES601652 | | \$44,360 |
| | | 93.121 | Oral Diseases and Disorders Research | Texas Tech University Health Sciences Center | | A22-0003-S003 | | \$24,293 |
| | | 93.121 | Oral Diseases and Disorders Research | University of North Carolina | | DE029169 | | \$20,915 |
| | | 93.121 Total | | | | | \$266,478 | \$1,156,298 |
| | | 93.127 | Emergency Medical Services for Children | | | | | \$23,733 |
| | | 93.127 Total | | | | | \$0 | \$23,733 |
| | | 93.136 | Injury Prevention and Control Research and State and Community Based Programs | | Southeast LA AHEC | NU50CE0 | | \$21,149 |
| | | 93.136 Total | | | | | \$0 | \$21,149 |
| | | 93.143 | NIEHS Superfund Hazardous Substances_Basic Research and Education | | | | | \$1,438,762 |
| | | 93.143 Total | | | | | \$275,954 | \$1,438,762 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|---------------------|---|--------------------------|--|---|-------------------------------|--------------------|
| U.S. Department of Health and Human Services (Cont.) | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | |
| | | 93.172 | Human Genome Research | | The Jackson Laboratory | PO #205134 | | (\$12) |
| | | 93.172 Total | | | | | \$0 | (\$12) |
| | | 93.173 | Research Related to Deafness and Communication Disorders | | | | | \$2,148,591 |
| | | 93.173 | Research Related to Deafness and Communication Disorders | | James Madison University | 1R15DC020836-01A1 | | \$43,869 |
| | | 93.173 | Research Related to Deafness and Communication Disorders | | University of South Carolina | 24-5598 / PO # 2000073190 / USCF 10010097 | | \$35,452 |
| | | 93.173 Total | | | | | \$694,106 | \$2,227,912 |
| | | 93.213 | Research and Training in Complementary and Integrative Health | | | | | \$924,504 |
| | | 93.213 Total | | | | | \$133,268 | \$924,504 |
| | | 93.242 | Mental Health Research Grants | | | | | \$1,486,802 |
| | | 93.242 | Mental Health Research Grants | | Brown University | R01MH119919 | | \$64,899 |
| | | 93.242 | Mental Health Research Grants | | Duke University | R34MH129211 | | \$26,255 |
| | | 93.242 | Mental Health Research Grants | | Johns Hopkins University | RMH129656 | | \$13,031 |
| | | 93.242 | Mental Health Research Grants | | Northwestern University (NWU) | 1R01MH125778-01A1 | | \$541,819 |
| | | 93.242 | Mental Health Research Grants | | Rutgers, The State University of New Jersey | PO 25457696 | | \$227,413 |
| | | 93.242 | Mental Health Research Grants | | University of Washington (UW) | UWSC15633 / PO-0100116599 | | \$50,936 |
| | | 93.242 Total | | | | | \$356,706 | \$2,411,155 |
| | | 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | | McHarry Medical College of Medicine | MaHarry | | \$7,380 |
| | | 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | | University of Iowa | 5H79SP082109-03 | | \$12,934 |
| | | 93.243 | Substance Abuse and Mental Health Services Projects of Regional and National Significance | | University of Iowa | H7CJA7NX9WN3 | | \$60,346 |
| | | 93.243 Total | | | | | \$0 | \$80,660 |
| | | 93.262 | Occupational Safety and Health Program | | Louisiana Public Health Institute | 1337 | | (\$1,679) |
| | | 93.262 | Occupational Safety and Health Program | | Louisiana Public Health Institute | 1424 | | \$21,469 |
| | | 93.262 | Occupational Safety and Health Program | | University of Texas Health Science Center at Tyler | SA0003048 | | (\$43) |
| | | 93.262 Total | | | | | \$0 | \$19,747 |
| | | 93.266 | Health Systems Strengthening and HIV/AIDS Prevention, Care and Treatment under the President's Emergency Plan for AIDS Relief | | University of Washington | U91HA06801 | | \$12,976 |
| | | 93.266 Total | | | | | \$0 | \$12,976 |
| | | 93.273 | COVID-19 - Alcohol Research Programs | | | | | \$197,961 |
| | | 93.273 | COVID-19 - Alcohol Research Programs | | University of Illinois | 112240-19527 | | (\$22,121) |
| | | 93.273 Total | | | | | \$0 | \$175,840 |
| | | 93.273 | Alcohol Research Programs | | | | | \$5,567,281 |
| | | 93.273 | Alcohol Research Programs | | University of Colorado Denver | R24AA019661 | | \$4,764 |
| | | 93.273 | Alcohol Research Programs | | University of Illinois | 20090 | | \$255,886 |
| | | 93.273 Total | | | | | \$338,690 | \$5,827,931 |
| | | 93.273 Total | | | | | \$338,690 | \$6,003,771 |
| | | 93.279 | Drug Use and Addiction Research Programs | | | | | \$1,926,246 |
| | | 93.279 | Drug Use and Addiction Research Programs | | Johns Hopkins University | 2R01DA013806 HCV | | \$187,317 |
| | | 93.279 | Drug Use and Addiction Research Programs | | The Medical College of Wisconsin, Inc. | 1R01DA061433-01 | | \$126,358 |
| | | 93.279 | Drug Use and Addiction Research Programs | | University of Michigan | SUBK00016541 / PO #3007274217 | | \$23,660 |
| | | 93.279 Total | | | | | \$614,561 | \$2,263,581 |
| | | 93.286 | Discovery and Applied Research for Technological Innovations to Improve Human Health | | | | | \$192,567 |
| | | 93.286 | Discovery and Applied Research for Technological Innovations to Improve Human Health | | Columbia University | 1R01MD018028-01A1 | | \$25,283 |
| | | 93.286 | Discovery and Applied Research for Technological Innovations to Improve Human Health | | University of Kansas Center for Research, Inc. | FY2022-055 | | \$213,403 |
| | | 93.286 | Discovery and Applied Research for Technological Innovations to Improve Human Health | | University of Kansas Center for Research, Inc. | FY2022-058 | | \$199,216 |
| | | 93.286 | Discovery and Applied Research for Technological Innovations to Improve Human Health | | University of North Carolina At Chapel Hill | 5102669 | | \$782 |
| | | 93.286 Total | | | | | \$0 | \$631,251 |
| | | 93.307 | COVID-19 - Minority Health and Health Disparities Research | | Xavier University of Louisiana | 2U54MD007595-16 | | \$6,613 |
| | | 93.307 Total | | | | | \$0 | \$6,613 |
| | | 93.307 | Minority Health and Health Disparities Research | | | | | \$475,755 |
| | | 93.307 | Minority Health and Health Disparities Research | | Columbia University | RMD019184 | | \$44,538 |
| | | 93.307 | Minority Health and Health Disparities Research | | Klein Buendel, Inc. | 0340-0193-003 | | \$161,584 |
| | | 93.307 | Minority Health and Health Disparities Research | | University of Alabama at Birmingham | 000532781-SC004 | | \$1,243,514 |
| | | 93.307 | Minority Health and Health Disparities Research | | Xavier University of Louisiana | ORSP-24-211563-01 | | \$5,370 |
| | | 93.307 Total | | | | | \$375,950 | \$1,930,761 |
| | | 93.307 Total | | | | | \$375,950 | \$1,937,374 |
| | | 93.310 | COVID-19 - Trans-NIH Research Support | | Brigham & Womens Hsp | RHL163814 | | \$372,230 |
| | | 93.310 Total | | | | | \$0 | \$372,230 |
| | | 93.310 | Trans-NIH Research Support | | | | | \$4,965,437 |
| | | 93.310 | Trans-NIH Research Support | | RTI International (Research Triangle Institute) | U24HD107676 | | \$288,988 |
| | | 93.310 | Trans-NIH Research Support | | University of Alabama | OT20D037640 | | \$327,823 |

(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, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|---------------------|---|--------------------------|---|------------------------------|-------------------------------|--------------------|
| U.S. Department of Health and Human Services (Cont.) | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | |
| | | 93.310 | Trans-NIH Research Support | | University of Hawaii Cancer Center | KA1865 | | \$277,114 |
| | | 93.310 | Trans-NIH Research Support | | University of Houston | R-25-0044 | | \$84,304 |
| | | 93.310 Total | | | | | \$246,201 | \$5,943,666 |
| | | 93.310 Total | | | | | \$246,201 | \$6,315,896 |
| | | 93.349 | Packaging and Spreading Proven Pediatric Weight Management Interventions for Use by Low-Income Families | | Washington University | WU-23-0461 | | \$5,501 |
| | | 93.349 Total | | | | | \$0 | \$5,501 |
| | | 93.350 | National Center for Advancing Translational Sciences | | Tulane University School of Medicine | TUL-HSC-562313-24/25 | | \$129,150 |
| | | 93.350 | National Center for Advancing Translational Sciences | | Tulane University School of Medicine | TUL-HSC-563376-25/26 | | \$6,761 |
| | | 93.350 | National Center for Advancing Translational Sciences | | University of Alabama | K12TR004769 | | \$14,113 |
| | | 93.350 | National Center for Advancing Translational Sciences | | University of Alabama | T32TR004767 | | \$37,006 |
| | | 93.350 | National Center for Advancing Translational Sciences | | University of Alabama | UMTR004771 | | \$204,255 |
| | | 93.350 | National Center for Advancing Translational Sciences | | University of Alabama at Birmingham | 000539056-SC007 | | \$253,310 |
| | | 93.350 Total | | | | | \$8,785 | \$644,595 |
| | | 93.351 | Research Infrastructure Programs | | | | | \$1,269,986 |
| | | 93.351 | Research Infrastructure Programs | | Michigan State University | RC114906LSU | | \$270,006 |
| | | 93.351 | Research Infrastructure Programs | | University of Alabama at Birmingham | 000529971-SP007-SC001 | | \$44,739 |
| | | 93.351 Total | | | | | \$0 | \$1,584,731 |
| | | 93.352 | Construction Support | | | | | \$3,283,558 |
| | | 93.352 Total | | | | | \$0 | \$3,283,558 |
| | | 93.361 | COVID-19 - Nursing Research | | | | | \$16,635 |
| | | 93.361 Total | | | | | \$0 | \$16,635 |
| | | 93.361 | Nursing Research | | | | | \$194,512 |
| | | 93.361 | Nursing Research | | Villanova University | RNR018655 | | \$14,808 |
| | | 93.361 Total | | | | | \$0 | \$209,320 |
| | | 93.361 Total | | | | | \$0 | \$225,955 |
| | | 93.393 | Cancer Cause and Prevention Research | | | | | \$1,310,847 |
| | | 93.393 | Cancer Cause and Prevention Research | | AdventHealth Orlando | 2309028-LSU | | \$7,674 |
| | | 93.393 | Cancer Cause and Prevention Research | | AdventHealth Orlando | 2309028-PBRC | | \$84,518 |
| | | 93.393 | Cancer Cause and Prevention Research | | Baylor College | U01CA243483 | | \$13,142 |
| | | 93.393 | Cancer Cause and Prevention Research | | Brigham & Womens Hsp | U01CA250476 | | \$23,121 |
| | | 93.393 | Cancer Cause and Prevention Research | | Dana Farber Cancer Institute, Inc. | 1332201 | | \$9,487 |
| | | 93.393 | Cancer Cause and Prevention Research | | Dana-Farber Cancer Institute | RCA274484 | | \$45,986 |
| | | 93.393 | Cancer Cause and Prevention Research | | Emory University | RCA237318 | | \$43,814 |
| | | 93.393 | Cancer Cause and Prevention Research | | Georgetown University | RCA259420 | | \$127,890 |
| | | 93.393 | Cancer Cause and Prevention Research | | University of California, Los Angeles | U01CA287036 | | \$86,633 |
| | | 93.393 | Cancer Cause and Prevention Research | | University of Hawaii Cancer Center | KA1865 | | \$230,644 |
| | | 93.393 | Cancer Cause and Prevention Research | | University of Utah | U000560598 / 10061018-01-LSU | | \$49,161 |
| | | 93.393 Total | | | | | \$478,629 | \$2,032,917 |
| | | 93.394 | Cancer Detection and Diagnosis Research | | | | | \$748,873 |
| | | 93.394 | Cancer Detection and Diagnosis Research | | AdventHealth Orlando | RCA270274A | | \$60,008 |
| | | 93.394 | Cancer Detection and Diagnosis Research | | University of Arkansas for Medical Sciences | SPC-009062 | | \$250,397 |
| | | 93.394 Total | | | | | \$0 | \$1,059,278 |
| | | 93.395 | Cancer Treatment Research | | | | | \$1,639,481 |
| | | 93.395 | Cancer Treatment Research | | Children's Hospital of Philadelphia | COG Children's Hosp of Phila | | \$28,450 |
| | | 93.395 | Cancer Treatment Research | | Emmes Corp | UM1CA121947 | | \$63,325 |
| | | 93.395 | Cancer Treatment Research | | Public Health Institute | ANCHOR | | \$9,034 |
| | | 93.395 | Cancer Treatment Research | | Texas Tech University Health Sciences Center | A23-0040-S001 | | \$9,769 |
| | | 93.395 | Cancer Treatment Research | | University of Illinois | 110581-19152 | | \$96,447 |
| | | 93.395 | Cancer Treatment Research | | WayPath Pharma | R41CA25433 | | \$87,531 |
| | | 93.395 Total | | | | | \$176,785 | \$1,934,037 |
| | | 93.396 | Cancer Biology Research | | | | | \$1,495,950 |
| | | 93.396 | Cancer Biology Research | | University of Alabama at Birmingham | 000534448-SC001 | | \$268,985 |
| | | 93.396 | Cancer Biology Research | | Washington University | 1R01CA271714-01A1 | | \$193,525 |
| | | 93.396 Total | | | | | \$230,025 | \$1,958,460 |
| | | 93.397 | Cancer Centers Support Grants | | | | | \$944,212 |
| | | 93.397 Total | | | | | \$678,441 | \$944,212 |
| | | 93.399 | Cancer Control | | | | | \$2,842,016 |
| | | 93.399 | Cancer Control | | Arizona Board of Regents on behalf of the University of Arizona | UAZ/NIH Subaward 680767 | | \$41,313 |
| | | 93.399 | Cancer Control | | Public Health Institute | G1CA189955 | | \$7,994 |
| | | 93.399 | Cancer Control | | Public Health Institute | UG1CA189955 | | \$2,543 |
| | | 93.399 | Cancer Control | | Southwest Oncology Group | SWOG- | | \$65,339 |
| | | 93.399 Total | | | | | \$1,148,885 | \$2,959,205 |
| | | 93.837 | Cardiovascular Diseases Research | | | | | \$6,331,036 |
| | | 93.837 | Cardiovascular Diseases Research | | Augusta University | 37315-1 | | \$28,363 |
| | | 93.837 | Cardiovascular Diseases Research | | Biokier Inc. | BKR-017 | | \$70,000 |
| | | 93.837 | Cardiovascular Diseases Research | | Colorado State University | G-50795-01 | | \$51,359 |
| | | 93.837 | Cardiovascular Diseases Research | | Northwestern University | 5R01HL154862-04 | | \$75,673 |
| | | 93.837 | Cardiovascular Diseases Research | | Seattle Children's Research Institute | 13248SUB | | \$7,500 |
| | | 93.837 | Cardiovascular Diseases Research | | Seattle Children's Research Institute | 13500SUB | | \$10,500 |

(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, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|---------------------|--|--------------------------|---|--|-------------------------------|--------------------|
| U.S. Department of Health and Human Services (Cont.) | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | |
| | | 93.837 | Cardiovascular Diseases Research | | The Administrators of the Tulane Educational Fund dba Tulane University | TUL-HSC-562240-23/24 | | \$8,414 |
| | | 93.837 | Cardiovascular Diseases Research | | The Board of Trustees of the Leland Stanford Junior University | K08 HL153785 | | \$6,475 |
| | | 93.837 | Cardiovascular Diseases Research | | The University of Texas Health Science Center at San Antonio | 172407/172293 (Year 1) / 172756/172741 | | \$284,435 |
| | | 93.837 | Cardiovascular Diseases Research | | Trustees of Indiana University | 9355-LSU / PO-0700802 | | \$140,093 |
| | | 93.837 | Cardiovascular Diseases Research | | Tulane University | RHL070241 | | \$151,633 |
| | | 93.837 | Cardiovascular Diseases Research | | Tulane University | TUL-HSC-563010-24/25 | | \$21,826 |
| | | 93.837 | Cardiovascular Diseases Research | | University of California-Berkeley | 11000 | | \$14,372 |
| | | 93.837 | Cardiovascular Diseases Research | | University of Denver | SC38101-03 P0170672 | | \$47,862 |
| | | 93.837 | Cardiovascular Diseases Research | | University of Mississippi Medical Center | SP14837-SB4 | | \$32,947 |
| | | 93.837 | Cardiovascular Diseases Research | | University of Pittsburgh | AWD00004314 (138609-6A) | | \$389 |
| | | 93.837 | Cardiovascular Diseases Research | | University of Pittsburgh (PITT) | 5R01HL117715-16 | | \$45,050 |
| | | 93.837 | Cardiovascular Diseases Research | | University of South Carolina | 19-3840 | | \$162 |
| | | 93.837 | Cardiovascular Diseases Research | | University of South Carolina | 25-5906 / PO 2000077759 | | \$75,027 |
| | | 93.837 | Cardiovascular Diseases Research | | University of Washington | UWSC12644 | | \$6,090 |
| | | 93.837 | Cardiovascular Diseases Research | | Washington University | WU-16-263 | | \$2,945 |
| | | 93.837 Total | | | | | \$136,551 | \$7,412,151 |
| | | 93.838 | COVID-19 - Lung Diseases Research | | Arkansas Children's Research Institute | AWD-004443 PATHO-PH2- | | \$275,823 |
| | | 93.838 | COVID-19 - Lung Diseases Research | | MaineHealth | SUB_12_23 / ROSEN-111769-LSU-02 | | \$63,831 |
| | | 93.838 | COVID-19 - Lung Diseases Research | | University of Alabama | OT2HL161847 | | \$91,799 |
| | | 93.838 | COVID-19 - Lung Diseases Research | | West Virginia University | 21-673-PBRC | | \$1,302,625 |
| | | 93.838 Total | | | | | \$462,088 | \$1,734,078 |
| | | 93.838 | Lung Diseases Research | | | OT2HL156812-02 CoV2 | | \$95,269 |
| | | 93.838 | Lung Diseases Research | | Duke University | AM211128 | | \$35,463 |
| | | 93.838 | Lung Diseases Research | | Refined Imaging, LLC | SUBK00014501 | | \$17,617 |
| | | 93.838 | Lung Diseases Research | | Regents of the University of Michigan | TUL-HSC-562315-24/25 | | \$1,684 |
| | | 93.838 | Lung Diseases Research | | The Administrators of the Tulane Educational Fund dba Tulane University | TUL-HSC-561660-23/24 | | \$35,714 |
| | | 93.838 | Lung Diseases Research | | Tulane University | 000541108-SC002 | | (\$8,878) |
| | | 93.838 | Lung Diseases Research | | University of Alabama at Birmingham | U01HL123009 | | \$47,343 |
| | | 93.838 | Lung Diseases Research | | Vanderbilt University Medical Center | | | (\$14,595) |
| | | 93.838 Total | | | | | \$5,865 | \$209,617 |
| | | 93.838 Total | | | | | \$467,953 | \$1,943,695 |
| | | 93.839 | Blood Diseases and Resources Research | | | GRT-00001472 / PO # 20320311 | | \$1,377,857 |
| | | 93.839 | Blood Diseases and Resources Research | | The Children's Hospital of Philadelphia | UH3HL157401 | | \$17,369 |
| | | 93.839 | Blood Diseases and Resources Research | | Tulane University | 5R01HL123096-06 | | \$6,233 |
| | | 93.839 | Blood Diseases and Resources Research | | University of Pittsburgh (PITT) | | | \$325,646 |
| | | 93.839 Total | | | | | \$53,800 | \$1,727,105 |
| | | 93.846 | COVID-19 - Arthritis, Musculoskeletal and Skin Diseases Research | | Tulane University | RAR065493 COVID | | \$10,730 |
| | | 93.846 Total | | | | | \$0 | \$10,730 |
| | | 93.846 | Arthritis, Musculoskeletal and Skin Diseases Research | | | 2256740 | | \$247,851 |
| | | 93.846 | Arthritis, Musculoskeletal and Skin Diseases Research | | Cedars-Sinai Medical Center | | | \$32,243 |
| | | 93.846 Total | | | | | \$23,514 | \$280,094 |
| | | 93.846 Total | | | | | \$23,514 | \$290,824 |
| | | 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | | | | | \$9,341,627 |
| | | 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | | AdventHealth Orlando | 1329760-PBRC | | \$9,708 |
| | | 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | | AdventHealth Orlando | 1949440-PBRC | | \$111,850 |
| | | 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | | Christian Brothers University (CBU) | DK133616-01 | | \$9,920 |
| | | 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | | Florida State University | R000002871 | | \$69,154 |
| | | 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | | Furanica, Inc. | Subaward 23-0084-A0001 | | \$32,095 |
| | | 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | | Rutgers, the State University | 7R01DK130769-03 | | \$276,135 |
| | | 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | | Tulane University | RDK131531 | | \$196,921 |
| | | 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | | University of Pittsburgh (PITT) | 2R01DK113919-06 | | \$119,810 |
| | | 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | | University of Pittsburgh (PITT) | 5R01DK119936-05 | | \$276,643 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|---------------------|--|--------------------------|--|--|-------------------------------|-----------------|
| U.S. Department of Health and Human Services (Cont.) | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | |
| | | 93.847 | Diabetes, Digestive, and Kidney Diseases Extramural Research | | University of Pittsburgh (PITT) | 5R01DK131476-02 | | \$155,987 |
| | | 93.847 Total | | | | | \$1,427,919 | \$10,599,850 |
| | | 93.853 | Extramural Research Programs in the Neurosciences and Neurological Disorders | | | | | \$2,571,064 |
| | | 93.853 | Extramural Research Programs in the Neurosciences and Neurological Disorders | | Alcorix Co | R42NS115282 | | \$174,679 |
| | | 93.853 | Extramural Research Programs in the Neurosciences and Neurological Disorders | | Auburn University | 24-DDD-201415-LSU | | \$5,499 |
| | | 93.853 | Extramural Research Programs in the Neurosciences and Neurological Disorders | | Emory University | A547627 | | \$39,362 |
| | | 93.853 | Extramural Research Programs in the Neurosciences and Neurological Disorders | | Northwestern University | 60054977LSU | | \$18,047 |
| | | 93.853 | Extramural Research Programs in the Neurosciences and Neurological Disorders | | University of Cincinnati | 011337-137336 | | \$781 |
| | | 93.853 | Extramural Research Programs in the Neurosciences and Neurological Disorders | | University of Pittsburgh | 1R01NS136622-01 | | \$14,808 |
| | | 93.853 Total | | | | | \$286,260 | \$2,824,240 |
| | | 93.855 | Allergy and Infectious Diseases Research | | | | | \$6,199,811 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Albert Einstein College of Medicine | 1R56AI175292-01 | | \$166,307 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Board of Trustees of the Leland Stanford Junior University | 1U19AI159840-01 | | \$516,363 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Cincinnati Children's Hospital Medical Center | OS00000446/400392 / PO# 3100908722 | | \$17,277 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Duke University | 1P01-AI162242-01 | | \$317,306 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Duke University | RAI169641 | | \$248,908 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Emory Primate Center-Research Administration | 1U19AI171403-01 | | \$62,601 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Emory University | 7R01A155007-02 | | \$468,623 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Emory University | RAI145640 | | \$29,448 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Emory University | UM1AI169662 | | \$113,300 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Johns Hopkins University | RAI148446 | | \$13,729 |
| | | 93.855 | Allergy and Infectious Diseases Research | | MetaboliteDX Corp | R41AI176963 | | \$43,827 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Michigan State University | RAI173270 | | \$28,508 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Northwestern University | 1R01AI176599-01 | | \$541,293 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Northwestern University (NWU) | 1P01AI169600-03 | | \$325,087 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Northwestern University (NWU) | 4R37AI094595-11 | | \$146,543 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Old Dominion University Research Foundation | 1R01AI186784-01 | | \$3,483 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Oregon Health & Science University | 2P01AI127335-06 | | \$480,174 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Oregon Health & Science University (OHSU) | 5R01AI140888-04 | | \$130,120 |
| | | 93.855 | Allergy and Infectious Diseases Research | | POP Biotechnologies | R41AI84019 | | \$109,978 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Rational Vaccines Inc. | AM230389 | | \$46,650 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Texas Biomedical Research Institute | RAI172539 | | \$59,214 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Texas Biomedical Research Institute (TBRI) | 5R01AI172539-02 | | \$126,276 |
| | | 93.855 | Allergy and Infectious Diseases Research | | The Scripps Research Institute | 1R01AI183472-01 | | \$191,169 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Tulane University | RAI145096 | | \$26,730 |
| | | 93.855 | Allergy and Infectious Diseases Research | | Tulane University | RAI183266 | | \$149,872 |
| | | 93.855 | Allergy and Infectious Diseases Research | | University of Alabama | RAI146065 | | \$70,649 |
| | | 93.855 | Allergy and Infectious Diseases Research | | University of Alabama at Birmingham | 000522211-007 | | \$21,920 |
| | | 93.855 | Allergy and Infectious Diseases Research | | University of California, Los Angeles | RAI149339 | | (\$15,530) |
| | | 93.855 | Allergy and Infectious Diseases Research | | University of Massachusetts | SUB00000229 | | \$22,436 |
| | | 93.855 | Allergy and Infectious Diseases Research | | University of Pittsburgh | 7R01AI116851-08 | | \$49,371 |
| | | 93.855 | Allergy and Infectious Diseases Research | | University of Pittsburgh (PITT) | 1R01AI79317-01 | | \$239,618 |
| | | 93.855 | Allergy and Infectious Diseases Research | | University of Tennessee Health Science C | RAI177615 | | \$157,425 |
| | | 93.855 | Allergy and Infectious Diseases Research | | University of Washington (UW) | IP01AI67966-01 | | \$49,919 |
| | | 93.855 Total | | | | | \$661,848 | \$11,158,405 |
| | | 93.859 | Biomedical Research and Research Training | | | | | \$22,072,077 |
| | | 93.859 | Biomedical Research and Research Training | | Tulane University | TUL-HSC-562702-24/25 | | \$11,624 |
| | | 93.859 | Biomedical Research and Research Training | | Univ of Mississippi Medical Center | U54GM115428 | | \$6,304 |
| | | 93.859 | Biomedical Research and Research Training | | Universidad Central Del Caribe | 7515-01-MM-751500 | | \$50,806 |
| | | 93.859 | Biomedical Research and Research Training | | University of Connecticut Health Center | UCHC7-164446008 | | \$15,464 |
| | | 93.859 | Biomedical Research and Research Training | | University of Mississippi Medical Center | SP14821-SB26 | | \$2,301 |
| | | 93.859 | Biomedical Research and Research Training | | University of Mississippi Medical Center | SP15111-SB26 | | \$28,230 |
| | | 93.859 Total | | | | | \$1,987,569 | \$22,186,806 |
| | | 93.865 | Child Health and Human Development Extramural Research | | | | | \$786,678 |
| | | 93.865 | Child Health and Human Development Extramural Research | | Emory University | 4R33HD099745-03 | | \$118,311 |
| | | 93.865 | Child Health and Human Development Extramural Research | | Harvard T.H. Chan School of Public Health | 117267-0433-5125294 | | \$7,821 |
| | | 93.865 | Child Health and Human Development Extramural Research | | Harvard T.H. Chan School of Public Health | 117267-0532-5119433 (Prime: P01HD103133) | | \$17,187 |
| | | 93.865 | Child Health and Human Development Extramural Research | | Harvard T.H. Chan School of Public Health | 117267-0533-5125294 (Prime: P01HD103133) | | \$15,028 |
| | | 93.865 | Child Health and Human Development Extramural Research | | Merrimack College | 2233301 | | (\$222) |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------------------|--|--------------|--------------------------|---|--|-------------------------------|-----------------|
| U.S. Department of Health and Human Services (Cont.) | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | |
| | 93.865 | Child Health and Human Development Extramural Research | | | Mucommune LLC | 1R43AI177160-01 | | \$98,274 |
| | 93.865 | Child Health and Human Development Extramural Research | | | Population Council | RHD1067 | | \$1,165 |
| | 93.865 | Child Health and Human Development Extramural Research | | | PreTel Inc | PRELMSBIR01 | | \$23,327 |
| | 93.865 | Child Health and Human Development Extramural Research | | | Rush University Medical Center | 19050603 | | (\$553) |
| | 93.865 | Child Health and Human Development Extramural Research | | | Seattle Children's Research Institute | RHD098270-01 | | \$299,126 |
| | 93.865 | Child Health and Human Development Extramural Research | | | University of Hawaii Cancer Center | KA1723 | | \$113,997 |
| | 93.865 | Child Health and Human Development Extramural Research | | | University of Nebraska-Lincoln | 24-6206-0018-006 | | \$13,744 |
| | 93.865 | Child Health and Human Development Extramural Research | | | Vanderbilt University Medical Center | VUMC129642 | | \$29,166 |
| | 93.865 Total | | | | | | \$58,707 | \$1,523,049 |
| | 93.866 | Aging Research | | | | | | \$3,266,600 |
| | 93.866 | Aging Research | | | Drexel University | 900142/900347 - LSU PO#U0307525 | | \$20,861 |
| | 93.866 | Aging Research | | | Duke University | A03-4520 | | \$83,247 |
| | 93.866 | Aging Research | | | George Washington University Biostatistics Center | S-DPA2425-LM01 | | \$259,327 |
| | 93.866 | Aging Research | | | Gramercy Research Group | 1R21AG070657-01A1-1 | | \$55,965 |
| | 93.866 | Aging Research | | | Hennepin Healthcare Research Institute | 15267-13-01FFS | | \$600 |
| | 93.866 | Aging Research | | | Hennepin Healthcare Research Institute | 15494-13FFS | | \$5,000 |
| | 93.866 | Aging Research | | | Johns Hopkins University | 2005778488 | | \$216,972 |
| | 93.866 | Aging Research | | | Minnesota HealthSolutions Corp | MHS23-OlderDriverCoach1-15 | | \$29,332 |
| | 93.866 | Aging Research | | | Tufts University | 104090-00001 | | \$153,676 |
| | 93.866 | Aging Research | | | Tulane University | LSU/NIH222 | | \$6,985 |
| | 93.866 | Aging Research | | | Tulane University | RAG077000 | | \$61,569 |
| | 93.866 | Aging Research | | | Tulane University | TUL-HSC-556980-18/19 | | \$150,469 |
| | 93.866 | Aging Research | | | Tulane University | TUL-HSC-557413-18/19 | | \$233,878 |
| | 93.866 | Aging Research | | | Tulane University | TUL-HSC-562791-23/24 | | \$288,524 |
| | 93.866 | Aging Research | | | Tulane University | U19AG055373 | | \$15,526 |
| | 93.866 | Aging Research | | | University of Illinois | 19571 | | \$364,388 |
| | 93.866 | Aging Research | | | University Of Nebraska Medical Center | RAG069609 | | \$5,065 |
| | 93.866 | Aging Research | | | University of Southern California | SCON-00003713 | | \$52,140 |
| | 93.866 | Aging Research | | | University of Texas at Austin | UT AUS-SUB00000771 | | \$129,770 |
| | 93.866 | Aging Research | | | University of Texas at Austin | UT AUS-SUB00001059 | | \$13,927 |
| | 93.866 | Aging Research | | | University of Texas Health Sciences Center at Houston | R01AG081874 | | \$30,576 |
| | 93.866 | Aging Research | | | University of Texas HSC-Houston | Zhang SubAward R01AG08187 | | \$46,132 |
| | 93.866 | Aging Research | | | Washington State University | 138939 WSU 001218 / 138939 SPC006260 (Year 1) / 13 | | \$6,364 |
| | 93.866 Total | | | | | | \$477,123 | \$5,496,893 |
| | 93.867 | Vision Research | | | | | | \$944,623 |
| | 93.867 | Vision Research | | | Georgia State University | SP00016371-01 | | \$53,557 |
| | 93.867 Total | | | | | | \$40,462 | \$998,180 |
| | 93.877 | Autism Collaboration, Accountability, Research, Education, and Support | | | University of Massachusetts Chan Medical Center | SUB00000532 / PO #WA01659157 | | \$24,483 |
| | 93.877 Total | | | | | | \$0 | \$24,483 |
| | 93.879 | Medical Library Assistance | | | | | | \$99,315 |
| | 93.879 | Medical Library Assistance | | | Trustees of Dartmouth College | R1883 | | \$51,752 |
| | 93.879 Total | | | | | | \$10,000 | \$151,067 |
| | 93.912 | Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement | | | | | | \$603,453 |
| | 93.912 | Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement | | | Louisiana Rural Health Association | 21T28RH45093 | | \$68,307 |
| | 93.912 Total | | | | | | \$340,128 | \$671,760 |
| | 93.941 | HIV Demonstration, Research, Public and Professional Education Projects | | | Lurie Children's Hospital of Chicago | Lurie Children's Hosp of Chica | | \$65,556 |
| | 93.941 Total | | | | | | \$0 | \$65,556 |
| | 93.945 | Assistance Programs for Chronic Disease Prevention and Control | | | Tulane University | TUL-HSC-561457-23/24 | | \$6,226 |
| | 93.945 | Assistance Programs for Chronic Disease Prevention and Control | | | Tulane University | TUL-HSC-562908-24/25 | | \$38,918 |
| | 93.945 Total | | | | | | \$0 | \$45,144 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount | |
|---|---|---|--------------|-------------------------------------|--|-----------------------------|-------------------------------|-----------------|---------------|
| U.S. Department of Health and Human Services (Cont.) | | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | | |
| | 93.989 | International Research and Research Training | | | | | | \$716,696 | |
| | 93.989 Total | | | | | | \$372,082 | \$716,696 | |
| | 93.RD18 | Surveillance, Epidemiology and End Results Program | | HHSN261201800007I | | | | \$1,778,615 | |
| | 93.RD18 Total | | | | | | \$351,292 | \$1,778,615 | |
| | 93.RD19 | Task Order B-01: Base IDIQ Contract Kick-Off | | HHSN272201700023I/ HHSN27200001 | | | | \$1,899 | |
| | 93.RD19 Total | | | | | | \$0 | \$1,899 | |
| | 93.RD20 | Preclinical Medications Screening in Dependence, Affect and Pain Models of Alcoholism | | 75N94023C00014 | | | | \$200,993 | |
| | 93.RD20 Total | | | | | | \$0 | \$200,993 | |
| | 93.RD23 | NHDP - Research Design and Functional Support Services | | HHSN258201300001I/ HSHS25835026T | | | | (\$1,452) | |
| | 93.RD23 Total | | | | | | \$0 | (\$1,452) | |
| | 93.RD29 | Simian Vaccine Evaluation Units | | 330311 | | | | \$1,420,394 | |
| | 93.RD29 | Simian Vaccine Evaluation Units | | 350199 | The Board of Trustees of the Leland Stanford Junior University | 75N93022C00052 | | \$470,723 | |
| | 93.RD29 Total | | | | | | \$0 | \$1,891,117 | |
| | 93.RD34 | Protocol Development, Implementation and Analysis for DMID Protocol# 19-0004 (Bexsero) | | HHSN272201300012I | University of Alabama | HHSN272201300012I | | \$88,003 | |
| | 93.RD34 Total | | | | | | \$0 | \$88,003 | |
| | 93.RD36 | Multifunctional Chitosan-Genipin Hydrogel Biomaterials for Wound Healing Applications | | 3UT2GM130174-0251 | Xlerate Health, LLC | 3UT2GM130174-0251 | | \$522 | |
| | 93.RD36 Total | | | | | | \$0 | \$522 | |
| | 93.RD40 | An AI-Base Multi-Functional Hand-Held Lumify Ultrasound for Automatic and Intelligent Quantitative Assessment of Lung Injuries, Diseases and Traumatic Injuries in a Mass-Casualty Incident | | BARDA 75A50120C000097 | Oregon Health & Science University | BARDA 75A50120C000097 | | \$31,088 | |
| | 93.RD40 Total | | | | | | \$0 | \$31,088 | |
| | 93.RD41 | Understanding How Obesity, Metabolic Syndrome and Diabetes Impacts the Risk, Incidence and Outcomes of Lung Cancer in Louisiana | | CRADA 10096-20 | Leidos Biomedical Research, Inc. | CRADA 10096-20 | | \$4,825 | |
| | 93.RD41 Total | | | | | | \$0 | \$4,825 | |
| | 93.RD42 | NCI Cancer Moonshot Biobank Study | | NCI Moonshot | Leidos Biomedical Research, Inc. | NCI Moonshot | | \$4,917 | |
| | 93.RD42 Total | | | | | | \$0 | \$4,917 | |
| | 93.RD46 | CANCUN - PENNINGTON | | OCA278684A | | | | \$58,099 | |
| | 93.RD46 Total | | | | | | \$0 | \$58,099 | |
| | 93.RD47 | COVID-19 - Genomic Sequencing of SARS-CoV2 Variants | | 75A50123P00017 | BioInfo Experts LLC | 75A50123P00017 | | \$166,452 | |
| | 93.RD47 Total | | | | | | \$0 | \$166,452 | |
| | 93.RD48 | Egocentric Sexual Network Study to Inform HIV, Mpox, & Other STI Syndemics | | 75D30123d15974 | Tulane University | 75D30123d15974 | | \$5,421 | |
| | 93.RD48 Total | | | | | | \$0 | \$5,421 | |
| | 93.RD49 | NCI-COG Pediatric MATCH (Molecular Analysis for Therapy Choice) | | COG NCI:LA004 St. Baldri | Children's Oncology Group Foundation | COG Foundation St. Baldrick | | \$17,500 | |
| | 93.RD49 Total | | | | | | \$0 | \$17,500 | |
| | 93.RD50 | Patterns of Care (POC) Study: Diagnosis Year 2021 (Prostate Cancer and Ovarian Cancer) | | 75N91024P00413 | | | | \$86,805 | |
| | 93.RD50 Total | | | | | | \$11,133 | \$86,805 | |
| | 93.RD51 | NIDA-AACAP Resident Training Award in Substance Use Disorders | | 75N95002C00028 | American Academy of Child & Adolescent P | NIDA-AACAP | | \$7,282 | |
| | 93.RD51 Total | | | | | | \$0 | \$7,282 | |
| | 93.RD53 | Self-sampling for HPV Testing to Improve Cervical Cancer Prevention | | 75N91019D00024 | Leidos Biomedical Research, Inc. | 75N91019D00024 | | \$2,756 | |
| | 93.RD53 Total | | | | | | \$0 | \$2,756 | |
| | 93.RD55 | COVID-19 - Community-Engagement Research Alliance Against COVID-19 in Disproportionately Affected Communities (CEAL) | | 692203COVID5007 | Tulane University | 692203COVID5007 | | \$31,181 | |
| | 93.RD55 Total | | | | | | \$0 | \$31,181 | |
| | Research and Development Cluster Total | | | | | | | \$12,729,805 | \$114,768,343 |
| | Aging Cluster | | | | | | | | |
| | 93.044 | COVID-19 - Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | | | | | \$32,047 | \$46,790 | |
| | 93.044 | Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers | | | | | \$5,787,881 | \$6,121,470 | |
| | 93.044 Total | | | | | | \$5,819,928 | \$6,168,260 | |
| | 93.045 | COVID-19 - Special Programs for the Aging, Title III, Part C, Nutrition Services | | | | | \$269,725 | \$269,725 | |
| | 93.045 | Special Programs for the Aging, Title III, Part C, Nutrition Services | | | | | \$14,548,604 | \$14,936,362 | |
| | 93.045 Total | | | | | | \$14,818,329 | \$15,206,087 | |
| | 93.053 | Nutrition Services Incentive Program | | | | | \$2,607,405 | \$2,607,405 | |
| | Aging Cluster Total | | | | | | \$23,245,662 | \$23,981,752 | |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|--|--|--------------|--------------------------|--|------------------------------|-------------------------------|-------------------------|
| U.S. Department of Health and Human Services (Cont.) | | | | | | | | |
| CCDF Cluster | | | | | | | | |
| | 93.575 | COVID-19 - Child Care and Development Block Grant | | | | | \$0 | \$10,618,067 |
| | 93.575 | Child Care and Development Block Grant | | | | | \$0 | \$147,213,794 |
| | 93.575 Total | | | | | | \$0 | \$157,831,861 |
| | 93.596 | Child Care Mandatory and Matching Funds of the Child Care and Development Fund | | | | | \$0 | \$39,716,062 |
| | CCDF Cluster Total | | | | | | \$0 | \$197,547,923 |
| Head Start Cluster | | | | | | | | |
| | 93.600 | Head Start | | | | | \$3,196,208 | \$4,602,895 |
| | Head Start Cluster Total | | | | | | \$3,196,208 | \$4,602,895 |
| Medicaid Cluster | | | | | | | | |
| | 93.775 | State Medicaid Fraud Control Units | | | | | \$0 | \$6,147,104 |
| | 93.777 | State Survey and Certification of Health Care Providers and Suppliers (Title XVIII) Medicare | | | | | \$0 | \$7,543,100 |
| | 93.778 | Grants to States for Medicaid | | | | | \$0 | \$12,252,382,702 |
| | 93.778 | ARRA - Grants to States for Medicaid | | | | | \$0 | (\$156,906) |
| | 93.778 Total | | | | | | \$0 | \$12,252,225,796 |
| | Medicaid Cluster Total | | | | | | \$0 | \$12,265,916,000 |
| Total for U.S. Department of Health and Human Services | | | | | | | \$172,093,875 | \$13,986,418,672 |
| Corporation for National and Community Service | | | | | | | | |
| | 94.003 | AmeriCorps State Commissions Support Grant | | | | | \$0 | \$282,766 |
| | 94.003 Total | | | | | | \$0 | \$282,766 |
| | 94.006 | AmeriCorps State and National | | | | | \$3,936,008 | \$4,470,863 |
| | 94.006 Total | | | | | | \$3,936,008 | \$4,470,863 |
| | 94.008 | AmeriCorps Commission Investment Fund | | | | | \$0 | \$265,501 |
| | 94.008 Total | | | | | | \$0 | \$265,501 |
| | 94.013 | AmeriCorps Volunteers In Service to America | | | | | \$0 | \$11,291 |
| | 94.013 Total | | | | | | \$0 | \$11,291 |
| | 94.021 | AmeriCorps Volunteer Generation Fund | | | | | \$0 | \$234,805 |
| | 94.021 Total | | | | | | \$0 | \$234,805 |
| Foster Grandparent/Senior Companion Cluster | | | | | | | | |
| | 94.011 | AmeriCorps Seniors Foster Grandparent Program | | | | | \$0 | \$679,154 |
| | Foster Grandparent/Senior Companion Cluster Total | | | | | | \$0 | \$679,154 |
| Total for Corporation for National and Community Service | | | | | | | \$3,936,008 | \$5,944,380 |
| Executive Office of the President | | | | | | | | |
| | 95.001 | High Intensity Drug Trafficking Areas Program | | | | | \$0 | \$511,473 |
| | 95.001 Total | | | | | | \$0 | \$511,473 |
| Total for Executive Office of the President | | | | | | | \$0 | \$511,473 |
| Social Security Administration | | | | | | | | |
| | 96.008 | Social Security - Work Incentives Planning and Assistance Program | | | | | \$0 | \$234,709 |
| | 96.008 Total | | | | | | \$0 | \$234,709 |
| | 96.U04 | Ticket to Work | | SSA | | | \$0 | \$1,885 |
| | 96.U04 Total | | | | | | \$0 | \$1,885 |
| Research and Development Cluster | | | | | | | | |
| | 96.007 | Social Security Research and Demonstration | | | Regents of the University of Michigan | 1-RDR23000008-01-00 | \$0 | \$9,817 |
| | 96.007 Total | | | | | | \$0 | \$9,817 |
| Research and Development Cluster Total | | | | | | | \$0 | \$9,817 |
| Disability Insurance/SSI Cluster | | | | | | | | |
| | 96.001 | Social Security Disability Insurance | | | | | \$0 | \$41,235,580 |
| | Disability Insurance/SSI Cluster Total | | | | | | \$0 | \$41,235,580 |
| Total for Social Security Administration | | | | | | | \$0 | \$41,481,991 |
| U.S. Department of Homeland Security | | | | | | | | |
| | 97.005 | State and Local Homeland Security National Training Program | | | | | \$0 | \$20,572,631 |
| | 97.005 | State and Local Homeland Security National Training Program | | | The Center for Rural Development (CRD) | FY22-00033-S01-LSU NCBRT/ACE | \$0 | \$38,958 |
| | 97.005 Total | | | | | | \$0 | \$20,611,589 |
| | 97.007 | Homeland Security Preparedness Technical Assistance Program | | | | | \$0 | \$77,125 |
| | 97.007 Total | | | | | | \$0 | \$77,125 |
| | 97.008 | Non-Profit Security Program | | | | | \$774,261 | \$774,262 |
| | 97.008 Total | | | | | | \$774,261 | \$774,262 |
| | 97.012 | Boating Safety Financial Assistance | | | | | \$0 | \$2,801,998 |
| | 97.012 Total | | | | | | \$0 | \$2,801,998 |
| | 97.023 | Community Assistance Program State Support Services Element (CAP-SSSE) | | | | | \$0 | \$360,536 |
| | 97.023 Total | | | | | | \$0 | \$360,536 |
| | 97.029 | Flood Mitigation Assistance | | | | | \$41,946,957 | \$42,648,003 |
| | 97.029 Total | | | | | | \$41,946,957 | \$42,648,003 |
| | 97.032 | Crisis Counseling | | | | | \$0 | \$181,959 |
| | 97.032 Total | | | | | | \$0 | \$181,959 |
| | 97.034 | Disaster Unemployment Assistance | | | | | \$0 | \$95,529 |
| | 97.034 Total | | | | | | \$0 | \$95,529 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|----------------------|--|--------------------------|------------------------------------|---------------------------------------|-------------------------------|------------------------|
| U.S. Department of Homeland Security (Cont.) | | | | | | | | |
| | | 97.036 | COVID-19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters) | | | | | \$144,156,105 |
| | | 97.036 Total | | | | | \$58,958,426 | \$144,156,105 |
| | | 97.036 | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | | | | | \$913,170,297 |
| | | 97.036 Total | | | | | \$787,424,465 | \$913,170,297 |
| | | 97.036 Total | | | | | \$846,382,891 | \$1,057,326,402 |
| | | 97.039 | COVID-19 - Hazard Mitigation Grant | | | | | \$1,657 |
| | | 97.039 Total | | | | | \$0 | \$1,657 |
| | | 97.039 | Hazard Mitigation Grant | | | | | \$46,121,070 |
| | | 97.039 Total | | | | | \$40,618,129 | \$46,121,070 |
| | | 97.039 Total | | | | | \$40,618,129 | \$46,122,727 |
| | | 97.041 | National Dam Safety Program | | | | | \$130,416 |
| | | 97.041 Total | | | | | \$0 | \$130,416 |
| | | 97.042 | Emergency Management Performance Grants | | | | | \$4,755,532 |
| | | 97.042 Total | | | | | \$4,297,813 | \$4,755,532 |
| | | 97.044 | Assistance to Firefighters Grant | | | | | \$351,978 |
| | | 97.044 Total | | | | | \$0 | \$351,978 |
| | | 97.045 | Cooperating Technical Partners | | | | | \$735,378 |
| | | 97.045 Total | | | | | \$0 | \$735,378 |
| | | 97.046 | Fire Management Assistance Grant | | | | | \$20,772 |
| | | 97.046 Total | | | | | \$0 | \$20,772 |
| | | 97.047 | BRIC: Building Resilient Infrastructure and Communities | | | | | \$255,780 |
| | | 97.047 Total | | | | | \$163,163 | \$255,780 |
| | | 97.050 | COVID-19 - Presidential Declared Disaster Assistance to Individuals and Households - Other Needs | | | | | (\$232,829) |
| | | 97.050 Total | | | | | \$0 | (\$232,829) |
| | | 97.052 | Emergency Operations Center | | | | | \$375,000 |
| | | 97.052 Total | | | | | \$375,000 | \$375,000 |
| | | 97.067 | Homeland Security Grant Program | | | | | \$4,171,345 |
| | | 97.067 Total | | | | | \$3,589,367 | \$4,171,345 |
| | | 97.088 | Disaster Assistance Projects | | | | | \$19,229,356 |
| | | 97.088 Total | | | | | \$0 | \$19,229,356 |
| | | 97.127 | Cybersecurity Education and Training | | Cyber Innovation Center | 18PDCTP00002-01-00 | | \$13,256 |
| | | 97.127 Total | | | | | \$0 | \$13,256 |
| | | 97.132 | Financial Assistance for Targeted Violence and Terrorism Prevention | | | | | \$13,122 |
| | | 97.132 Total | | | | | \$0 | \$13,122 |
| | | 97.137 | State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program | | | | | \$3,082,631 |
| | | 97.137 Total | | | | | \$0 | \$3,082,631 |
| | | 97.U01 | DHS-OIG Non-Disaster & Disaster Hotline Services | HSIGAQ-25-X-00021 | | | | \$533,678 |
| | | 97.U01 Total | | | | | \$0 | \$533,678 |
| Research and Development Cluster | | | | | | | | |
| | | 97.036 | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | | City of New Orleans | PW21032 | | \$55,533 |
| | | 97.036 Total | | | | | \$0 | \$55,533 |
| | | 97.039 | Hazard Mitigation Grant | | | | | \$67,008 |
| | | 97.039 Total | | | | | \$0 | \$67,008 |
| | | 97.061 | Centers for Homeland Security | | George Mason University | E206378N (Year 1) E206795G (Year 2) | | \$211,613 |
| | | 97.061 | Centers for Homeland Security | | George Mason University | E206795H | | \$276,281 |
| | | 97.061 Total | | | | | \$0 | \$487,894 |
| | | 97.062 | Scientific Leadership Awards | | | | | \$13,635 |
| | | 97.062 Total | | | | | \$0 | \$13,635 |
| | | 97.127 | Cybersecurity Education and Training | | Cyber Innovation Center | 18PDCTP00002-01-00 | | \$65,485 |
| | | 97.127 Total | | | | | \$0 | \$65,485 |
| | | 97.132 | Financial Assistance for Targeted Violence and Terrorism Prevention | | | | | \$72,224 |
| | | 97.132 Total | | | | | \$0 | \$72,224 |
| | | 97.RD01 | AI-Driven Techniques, Tools, and Analytics for Network, Content, and Device Forensics | 1000005962 | University of Texas at San Antonio | 1000005962 | | \$153,018 |
| | | 97.RD01 Total | | | | | \$0 | \$153,018 |
| Research and Development Cluster Total | | | | | | | | |
| | | | | | | | \$0 | \$914,797 |
| Total for U.S. Department of Homeland Security | | | | | | | \$938,147,581 | \$1,205,350,342 |
| U.S. Agency for International Development | | | | | | | | |
| | | 98.U10 | LSU Graduate School for Development Institute | AM241142 | USMax Corporation | AM241142 | | \$5,000 |
| | | 98.U10 Total | | | | | \$0 | \$5,000 |
| Research and Development Cluster | | | | | | | | |
| | | 98.001 | USAID Foreign Assistance for Programs Overseas | | Kansas State University | A24-0240-S003 | | \$102,331 |
| | | 98.001 Total | | | | | \$0 | \$102,331 |

(Continued)

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

**STATE OF LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2025**

| Federal Grantor | Cluster | Assistance Listing | Program Name | Other Identifying Number | Pass-Through Entity Name | Pass-Through Entity Number | Non-State Subrecipient Amount | Expended Amount |
|---|---------|--------------------|--|--------------------------|------------------------------|----------------------------|-------------------------------|------------------|
| U.S. Agency for International Development (Cont.) | | | | | | | | |
| Research and Development Cluster (Cont.) | | | | | | | | |
| | 98.RD01 | | Cryogenic sperm banking of Indian major carps (Catla catla, Labeo rohita and Cirrhinus cirrhosus) and exotic carps (Hypophthalmichthys molitrix, Hypophthalmichthys nobilis and Ctenopharyngodon idella) for commercial seed production and brood banking. | 193900.312455.19 | Mississippi State University | 193900.312455.19 | | (\$307) |
| 98.RD01 Total | | | | | | | \$0 | (\$307) |
| Research and Development Cluster Total | | | | | | | \$0 | \$102,024 |
| Total for U.S. Agency for International Development | | | | | | | \$0 | \$107,024 |
| Miscellaneous | | | | | | | | |
| | 99.U01 | | LSU Hotline Call Center | AOCSAB25P1001 | | | | \$3,445 |
| 99.U01 Total | | | | | | | \$0 | \$3,445 |
| | 99.U02 | | Hotline Services for United States Postal Service - Office of Inspector General | 6HQOIG-23-B-0049 | | | | \$316,607 |
| 99.U02 Total | | | | | | | \$0 | \$316,607 |
| Total for Miscellaneous | | | | | | | \$0 | \$320,052 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOAN ACTIVITY | | | | | | | \$3,974,278,059 | \$24,238,326,611 |
| LOAN ACTIVITY | | | | | | | | |
| U.S. Department of Education | | | | | | | | |
| Student Financial Assistance Cluster | | | | | | | | |
| | 84.038 | | Federal Perkins Loan Program - Federal Capital Contributions | | | | \$0 | \$9,493,393 |
| | 84.268 | | Federal Direct Student Loans | | | | \$0 | \$1,032,111,472 |
| Student Financial Assistance Cluster Total | | | | | | | \$0 | \$1,041,604,865 |
| Total for U.S. Department of Education | | | | | | | \$0 | \$1,041,604,865 |
| U.S. Department of Health and Human Services | | | | | | | | |
| Student Financial Assistance Cluster | | | | | | | | |
| | 93.264 | | Nurse Faculty Loan Program (NFLP) | | | | \$0 | \$15,816 |
| | 93.342 | | Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students | | | | \$0 | \$1,169,611 |
| | 93.364 | | Nursing Student Loans | | | | \$0 | \$294,847 |
| Student Financial Assistance Cluster Total | | | | | | | \$0 | \$1,480,274 |
| Total for U.S. Department of Health and Human Services | | | | | | | \$0 | \$1,480,274 |
| TOTAL LOAN ACTIVITY | | | | | | | \$0 | \$1,043,085,139 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS | | | | | | | \$3,974,278,059 | \$25,281,411,750 |

(Concluded)

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

STATE OF LOUISIANA

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

A. PURPOSE OF THE SCHEDULE

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal award activity of the State of Louisiana under programs of the federal government for the year ended June 30, 2025. The information in this SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). To comply with these requirements, the Office of Statewide Reporting and Accounting Policy within the Division of Administration requires each State agency and university to prepare a SEFA. These individual schedules are combined and reported in the accompanying SEFA for the State of Louisiana.

B. REPORTING ENTITY

The SEFA generally includes expenditures of federal financial assistance by all departments, agencies, colleges, boards, and commissions that are included in the State's Annual Comprehensive Financial Report (ACFR). Entities reported in the State's ACFR that receive a separate audit in compliance with the Uniform Guidance are excluded. These entities are listed in Note H.

C. BASIS OF ACCOUNTING

The information presented in the SEFA is not intended to present federal program expenditures in conformity with accounting principles generally accepted in the United States of America. Except as explained in the following paragraphs, expenditures of federal awards presented in the SEFA represent cash disbursements of the individual programs:

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

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

STATE OF LOUISIANA

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

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

Donations - Activity of the Donation of Federal Surplus Personal Property Program (AL 39.003) is reported in the SEFA at fair market value, which has been defined as 23.34% of the acquisition cost provided by the federal government when the property is received by the State of Louisiana. Donations of property made by the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (AL 14.228) are reported in the SEFA at the estimated fair value of the property when purchased with grant funds. The land was originally purchased as part of the State's flood mitigation activities for the most impacted and distressed areas associated with the Great Floods in 2016.

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

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

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

STATE OF LOUISIANA

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

Loan Activity - The loan activity reported in this section of the SEFA includes both loans disbursed during the year ended June 30, 2025, and the loan balance outstanding at June 30, 2024, for which the federal government imposes continuing compliance requirements. Only new loans made during the year for the Federal Direct Student Loans (FDSL) Program (AL 84.268) are presented because FDSL are disbursed to recipients by the federal government. Note F presents the outstanding balance at June 30, 2025, in all programs with a loan component that have continuing compliance requirements.

D. TRANSFERS OF FEDERAL FUNDS AMONG STATE AGENCIES AND UNIVERSITIES

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

E. INDIRECT FACILITIES AND ADMINISTRATION COSTS

Agencies that have never received a negotiated indirect cost rate may elect to charge a de minimis rate of up to 15% of modified total direct costs that may be used indefinitely. This methodology must be used consistently for all federal awards until an agency chooses to negotiate for an indirect cost rate, which an agency may apply to do at any time. For the year ended June 30, 2025, the agencies listed below have elected to use the de minimis indirect cost rate (up to 15%) applicable to their federal awards, as allowed under the Uniform Guidance.

- Baton Rouge Community College
- Department of Public Safety and Corrections - Corrections Services
- Department of Public Safety and Corrections – Public Safety Services – Louisiana Highway Safety Commission
- Elaine P. Nunez Community College
- Louisiana Board of Regents
- Louisiana Delta Community College
- Northwest Louisiana Technical Community College
- South Louisiana Community College

STATE OF LOUISIANA

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

F. LOANS AND LOAN GUARANTEES OUTSTANDING AND OTHER NON-CASH ASSISTANCE

The SEFA and related notes include certain loans and loan guarantees outstanding, as well as non-cash assistance as presented in the following schedule. Outstanding loan balances are only presented for those programs with significant compliance requirements other than repayment.

Loans and Loan Guarantees Outstanding

| AL Number | Program Name | Loans and Loan Guarantees Outstanding 6/30/2025 |
|-----------|---|---|
| 84.038 | Federal Perkins Loan Program - Federal Capital Contributions | \$8,610,574 |
| 93.264 | Nurse Faculty Loan Program (NFLP) | 442,790 |
| 93.342 | Health Professions Student Loans, Including Primary Care Loans and Loans for Disadvantaged Students | 6,883,547 |
| 93.364 | Nursing Student Loans | 641,566 |
| | Total Activity | <u>\$16,578,477</u> |

Other Non-Cash Assistance

| AL Number | Program Name | Amount (FMV) 6/30/2025 |
|-----------|---|------------------------|
| 10.542 | COVID-19 - Pandemic EBT Food Benefits | \$220,348 |
| 10.551 | Supplemental Nutrition Assistance Program | 1,883,887,652 |
| 10.555 | National School Lunch Program | 32,527,652 |
| 10.565 | Commodity Supplemental Food Program | 13,630,140 |
| 10.569 | Emergency Food Assistance Program (Food Commodities) | 31,846,098 |
| 14.228 | Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | 5,190,700 |
| 21.027 | COVID-19 - Coronavirus State and Local Fiscal Recovery Funds | 27,058 |
| 39.003 | Donation of Federal Surplus Personal Property | 2,836,457 |
| 93.268 | Immunization Cooperative Agreements | 103,618,462 |
| | Total Other Non-Cash Assistance | <u>\$2,073,784,567</u> |

STATE OF LOUISIANA

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

G. UNEMPLOYMENT INSURANCE PROGRAM

The Unemployment Insurance Program (AL 17.225) is administered through a unique federal-state partnership that was founded upon federal law but implemented through State law. For the purposes of presenting the expenditures of this program in the SEFA, both State and federal funds have been considered federal awards expended. The breakdown of the State and federal portions of the total program expenditures for fiscal year ended June 30, 2025, is presented in the following schedule (negative entries indicate recoupments of prior-year benefit overpayments).

| | |
|---|----------------------|
| State Portion (Benefits Paid) | \$121,130,418 |
| Federal Portion (Benefits Paid) | 516,855 |
| Federal Portion (Benefits Paid – COVID-19) | (6,873,975) |
| Federal Portion (Administrative Costs) | 31,516,956 |
| Federal Portion (Administrative Costs – COVID-19) | 3,700,769 |
| Total | <u>\$149,991,023</u> |

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

External auditors other than the Louisiana Legislative Auditor have been engaged to audit certain entities included in the State of Louisiana’s ACFR for the year ended June 30, 2025. These entities are not included in the attached SEFA. To obtain the latest audit report of a particular entity, you may refer to the Louisiana Legislative Auditor’s website at www.la.la.gov or call (225) 339-3800. Entities included in this ACFR may have a fiscal year ended October 31, 2024; December 31, 2024; or June 30, 2025.

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

STATE OF LOUISIANA

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

| | |
|---|--|
| Louisiana Economic Development Corporation | Red River, Atchafalaya and Bayou Boeuf Levee District |
| Louisiana Educational Television Authority | Sabine River Authority |
| Louisiana House of Representatives | South Lafourche Levee District*** |
| Louisiana Housing Corporation*** | Southeast Louisiana Flood Protection Authority-East*** |
| Louisiana Legislative Auditor | Southeast Louisiana Flood Protection Authority-West |
| Louisiana Motor Vehicle Commission | Teachers' Retirement System of Louisiana |
| Louisiana Public Facilities Authority 2011A Taxable Program** | Tensas Basin Levee District |
| Louisiana Real Estate Commission | |

The Louisiana State University System, Southern University System, University of Louisiana System, and Louisiana Community and Technical College System each have major foundations and/or facility corporations that are audited by external auditors other than the Legislative Auditor, but are not listed individually in this note.

* These entities have separately-issued Single Audit Reports.

** A program-specific audit report was issued on this entity; therefore, the 2011A Program's lender loans made under the Federal Family Education Loans program, AL 84.032L, are not included in the attached SEFA.

*** These entities have issued their financial statement audit reports; however, due to the U.S. Office of Management and Budget's 2025 Compliance Supplement being released significantly later than usual, these entities have not yet completed their separately-issued Single Audit Reports.

I. TRANSPORTATION INFRASTRUCTURE FINANCE AND INNOVATION ACT (TIFIA, AL 20.223)

In August of 2009, the United States Department of Transportation (USDOT) agreed to lend the Louisiana Department of Transportation and Development/Louisiana Transportation Authority (LTA) up to \$66 million under a secured loan agreement to repay from toll revenues a portion of project debt associated with the construction of LA Highway 1. The secured loan agreement was entered into pursuant to the provisions of TIFIA.

During fiscal year 2014, on November 6, 2013, a new TIFIA-secured loan agreement for \$122 million was signed, which effectively canceled the previous agreement with the USDOT noted above for \$66 million. On November 14, 2013, LTA issued \$122 million of TIFIA LA1 Project bonds to evidence the obligation under the secured loan agreement to repay the loan made by USDOT. The proceeds of the bond sale were used to assist in refunding the \$66 million TIFIA bonds along with a portion of the 2005 Senior bonds, and pay the cost of issuance of the TIFIA bonds. As of June 30, 2025, the total principal remaining on the TIFIA note payable was \$105,020,000.

STATE OF LOUISIANA

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

J. REVOLVING LOAN PROGRAMSClean Water State Revolving Fund

The Clean Water State Revolving Fund (AL 66.458) includes loans to local governments for developing or constructing water treatment facilities. The funding source for these loans includes federal grant funds and State funds. In subsequent years, local governments will be required to repay these funds to the Louisiana Department of Environmental Quality. When received, these funds will be redistributed to local governments through new loans for additional water treatment facility projects. The outstanding loan balance as of June 30, 2025, was \$483,888,292. Disbursements for new loans during the year ended June 30, 2025, totaled \$24,293,670. Non-loan program costs for the same fiscal year totaled \$1,417,829. Both loan and non-loan components are included in the accompanying SEFA.

Drinking Water State Revolving Fund

The Drinking Water State Revolving Fund (AL 66.468) includes loans to community water systems both privately- and publicly-owned and nonprofit non-community water systems for construction of new water systems, the expansion or repair of existing water systems, and/or the consolidation of new or existing water systems. The funding source for these loans includes federal grant funds and state funds. In subsequent years, the entities will be required to repay these funds to the Louisiana Department of Health, Office of Public Health. When received, these funds will be used to make new loans for program projects. The outstanding loan balance as of June 30, 2025, was \$156,999,160. Disbursements for new loans during the year ended June 30, 2025, totaled \$23,366,026. Non-loan program costs for the same fiscal year totaled \$1,633,715. Both loan and non-loan components are included in the accompanying SEFA.

ARRA – State Energy Program Revolving Loan Fund

The U.S. Department of Energy allowed the State of Louisiana to use ARRA-State Energy Program (AL 81.041) funds to create the Energy Revolving Loan Program. The loan program was created to encourage the development, implementation and deployment of cost-effective energy efficiency, compressed natural gas refueling, and renewable energy projects in the state, and to support the creation of additional employment opportunities and other economic development benefits. Of the total amount of program funds expended and reported on the accompanying SEFA, \$12,725,382 was transferred to the revolving loan fund in fiscal years 2012 and 2013 and made available for future loans. There was an additional amount of \$2,358 transferred to the revolving loan fund for fiscal year ended June 30, 2016, providing a total \$12,727,740 for loans.

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

When a loan is established, a repayment plan is also established. The repayments occur per the agreed-upon schedule, regardless of the loan distributions made. The amount disbursed is based on the financial need of the projects. The outstanding loan balance is calculated as the prior-year balance, plus current-year disbursements, less current-year repayments. As reported in the prior year, the loan balance was (\$3,851,502) as of June 30, 2024. During fiscal year 2025, loan disbursements totaled \$2,252,978, and repayments totaled \$3,076,151, which calculated to an outstanding balance of (\$4,674,675) as of fiscal year ended June 30, 2025.

Economic Development Revolving Loan Fund

The U.S. Department of Housing and Urban Development allowed the State of Louisiana to use program income generated by Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (AL 14.228) funds to create the Economic Development Revolving Loan Fund. The revolving loan program was established within the Louisiana Office of Community Development to fund economic development projects. As of June 30, 2025, the outstanding loan balance is \$6,269,251.

K. DISASTER GRANTS - PUBLIC ASSISTANCE (PRESIDENTIALLY-DECLARED DISASTERS) AND HAZARD MITIGATION GRANT

Louisiana has incurred program costs for the Disaster Grants - Public Assistance (Presidentially-Declared Disasters) (AL 97.036) and the Hazard Mitigation Grant (AL 97.039). The Louisiana Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) has incurred Public Assistance (PA) and Hazard Mitigation Grant Program (HMGP) expenditures, which have not been included in the accompanying SEFA in accordance with the instructions (see Note C) outlined in a memorandum from the U.S. Department of Homeland Security (subject line: Audit of Eligible Stafford Act Claimed Costs). The accompanying SEFA for the year ended June 30, 2025, includes \$39,722,941 in PA expenditures and \$88,308 in HMGP expenditures incurred in prior years because the funds were obligated by FEMA during the current fiscal year.

L. HUMAN IMMUNODEFICIENCY VIRUS (HIV) PROGRAM (AL 93.917)

The Louisiana Department of Health, Office of Public Health (OPH) receives cash rebates from private HIV drug manufacturers which are used to fund HIV program activities and reduce federal funds drawn, thus reducing expenditures reported on the SEFA. During the fiscal year ended June 30, 2025, OPH received and disbursed \$58,657,020 in rebate funds, disbursing \$30,782,497 of that amount to subrecipients.

STATE OF LOUISIANA

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

M. CORONAVIRUS (COVID-19) FUNDS

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

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

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

A total of \$1,719,405,267 in COVID-19 funding was expended by State agencies during fiscal year ending June 30, 2025.

STATE OF LOUISIANA

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

N. CCDF CLUSTER FUNDING

Expenditures reported for the Child Care and Development Fund (CCDF) Cluster in the accompanying SEFA include the following funding sources:

| Funding Source | AL Number | Expenditures for Fiscal Year Ended 6/30/2025 |
|---|--------------|---|
| Child Care and Development Block Grant (CCDBG) ¹ | 93.575 | \$147,213,794 |
| CCDF ARP Supplemental ² | 93.575 | 10,618,067 |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | 39,716,062 |
| Total CCDF Cluster Expenditures | | \$197,547,923 |

- 1 The CCDBG Act authorizes the CCDF; therefore, CCDBG is commonly referred to as CCDF.
- 2 Supplemental CCDF Discretionary Funds appropriated in the American Rescue Plan (ARP) Act (Public Law 117-2), signed into law March 11, 2021.

APPENDIX B

Management's Corrective Action Plans and Responses to the Findings and Recommendations

STATE OF LOUISIANA
Management's Corrective Action Plans and
Responses to the Findings and Recommendations

Page No.

Capital Area Human Services District B-2
Department of Children and Family Services B-6
Louisiana Department of HealthB-24
Louisiana State University Health Sciences Center - Shreveport.....B-45
Road Home Corporation d/b/a Louisiana Land TrustB-48
Student Tuition Assistance and Revenue Trust ProgramB-49
University of Louisiana at LafayetteB-50



**CAPITAL AREA HUMAN SERVICES
ADMINISTRATION**

Mission: To deliver caring and responsive services, leading to a better tomorrow.

February 27, 2026

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

Re: Inadequate Controls over and Noncompliance with Activities Allowed and Unallowed Activities

Dear Mr. Waguespack,

Capital Area Human Services District (CAHSD) concurs in part with the finding regarding inadequate controls over and noncompliance with Activities Allowed and Unallowed Requirements under the Substance Use Prevention, Treatment, and Recovery Services Block Grant (SUBG) program.

CAHSD has adequate controls in place to review employees' job functions to ensure compliance with the purpose of the SUBG program and allowability under grant requirements

An employee was promoted into a position that had previously been funded by the SUBG program; however, the payroll coding was not updated to reflect the correct funding source. Although updated coding information was provided, the payroll system was not revised accordingly. Upon review of SUBG program expenditures, it was determined that the employee's funding source had not been properly updated within the payroll system. A payroll correction was subsequently processed and completed on November 17, 2025, to ensure the funding source was accurately reflected.

CAHSD is committed to strengthening its internal control environment and ensuring full compliance with all federal grant requirements.

As a corrective action plan, CAHSD will implement periodic internal reviews of grant expenditures to ensure continued compliance. A review of expenditures and coding will be completed by April 15, 2026.

CAHSD Administration

12301 Coursey Boulevard, Baton Rouge, LA 70816 | Mail: PO Box 66558, Baton Rouge, LA 70896
Telephone (225) 922-2700 | Fax (888) 971-4031 | cahsd.org | realhelpbr.com

"Equal Opportunity / Equal Access Employer"



Outpatient Treatment: Mental Health (Adults)
Outpatient Treatment: Mental Health (Children and Adolescents)
Outpatient Treatment: Substance Use Disorders/Addictions (Adults)
Outpatient Treatment: Substance Use Disorders/Addictions (Children and Adolescents)
Residential Treatment: Substance Use Disorders/Addictions (Adults)

Any discrepancies identified will be promptly corrected and documented. The CAHSD Accountant Administrator, Linda Roquemore, under the direction of Deputy Director, Ms. Shaketha Carter will be responsible for ensuring implementation of this corrective action plan to ensure utilization of the correct statistical internal order numbers within the LaGov accounting system.

Sincerely,

Janzlean

Laughinghouse

Digitally signed by Janzlean
Laughinghouse
Date: 2026.02.27 10:58:19
-06'00'

Janzlean Laughinghouse, Ph.D., LCSW-BAC, LAC
Executive Director

Copy: Shaketha Carter, Deputy Director
Linda Roquemore, Accountant Administrator



**CAPITAL AREA HUMAN SERVICES
ADMINISTRATION**

Mission: To deliver caring and responsive services, leading to a better tomorrow.

February 25, 2026

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

Re: Inadequate Controls over and Noncompliance with Earmarking Requirements

Dear Mr. Waguespack,

Capital Area Human Services District (CAHSD) concurs with the finding regarding inadequate controls and noncompliance with earmarking requirements under the Substance Use Prevention, Treatment, and Recovery Services Block Grant (SUBG) program.

Management acknowledges that existing controls were not sufficient to ensure compliance with the requirement to expend at least 20 % of SUBG funds on primary prevention programs. Although 20 % of the funds were allocated at the beginning of the fiscal year, some contracts were not fully utilized. In addition, controls were not sufficient to ensure that expenditures were consistently coded to the correct statistical internal order numbers within the LaGov accounting system. As a result, only 16.75 % of SUBG funds were expended on primary prevention activities.

CAHSD recognizes the importance of strengthening its monitoring and review processes to ensure full compliance with earmarking requirements.

As a corrective action plan, CAHSD Fiscal Department will conduct a monthly review of all SUBG related expenditures to verify that transactions are coded to the appropriate LaGov statistical internal order numbers.

CAHSD Fiscal Department will also conduct quarterly internal reviews to compare actual expenditures to earmarking requirements. Any variances identified will be addressed promptly by working closely with the program manager to identify underutilized contracts so that funding can be reallocated in accordance with the approved Intended Use Plan.

CAHSD Administration

12301 Coursey Boulevard, Baton Rouge, LA 70816 | Mail: PO Box 66558, Baton Rouge, LA 70896
Telephone (225) 922-2700 | Fax (888) 971-4031 | cahsd.org | realhelpbr.com

"Equal Opportunity / Equal Access Employer"



Outpatient Treatment: Mental Health (Adults)
Outpatient Treatment: Mental Health (Children and Adolescents)
Outpatient Treatment: Substance Use Disorders/Addictions (Adults)
Outpatient Treatment: Substance Use Disorders/Addictions (Children and Adolescents)
Residential Treatment: Substance Use Disorders/Addictions (Adults)

A review of expenditures and coding will be completed by April 15, 2026, to review the current percentage of funding used and to ensure proper statistical internal order numbers are used.

CAHSD is committed to strengthening its internal control environment and ensuring full compliance with all federal grant requirements moving forward.

The CAHSD Accountant Administrator, Linda Roquemore, under the direction of Deputy Director Shaketha Carter, will be responsible for implementing this corrective action plan and ensuring ongoing compliance with the requirement to expend at least 20% of SUBG funds on primary prevention programs, as well as ensuring the proper use of statistical internal order numbers within the LaGov accounting system.

Sincerely,

Janzlean

Laughinghouse

Digitally signed by

Janzlean Laughinghouse

Date: 2026.02.27 10:56:48

-06'00'

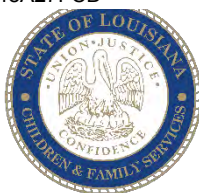
Janzlean Laughinghouse, Ph.D., LCSW-BAC, LAC

Executive Director

Copy: Shaketha Carter, Deputy Director

Linda Roquemore, Accountant Administrator

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Department of Children and Family Services

January 17, 2026

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
1600 North Third Street
Baton Rouge, Louisiana 70802

Dear Mr. Waguespack:

Re: Control Weakness and Noncompliance Related to Cost Allocation Process

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "Control Weakness and Noncompliance Related to Cost Allocation Process."

DCFS continually strives to enhance its internal processes and controls and remains committed to implementing and maintaining corrective actions to ensure compliance with federal and state regulations.

DCFS concurs that instances were identified where cost allocation forms did not align with supporting documentation, utilizing incorrect grant numbers, and/or referencing federal programs not included in the approved Cost Allocation Plan (CAP). While the identified costs were not material in terms of amount, management recognizes the importance of maintaining effective internal controls to ensure that costs are allocated in accordance with federal requirements and the CAP.

Corrective Action Plan

DCFS is strengthening internal controls over the cost allocation review process to reduce the risk of future errors and improve compliance. Corrective actions include the following:

- **Corrective Action Planned:**
DCFS will enhance its review procedures for cost allocation forms by implementing additional supervisory review before posting, reinforcing documentation requirements, and providing refresher guidance to staff responsible for preparing and reviewing cost allocation entries. Management will also perform periodic monitoring reviews to ensure allocations are consistent with the approved CAP and supported by appropriate documentation.
- **Responsible Contact(s):**
Tonja Jones, Cost Allocation Manager, Office of Management and Finance
Angela Hebert, Fiscal Director, Office of Management and Finance
- **Anticipated Completion Date:**
June 30, 2026

January 17, 2026

Page 2

DCFS believes these actions will strengthen internal controls and address the deficiencies noted in the finding. Management will continue to monitor the effectiveness of these controls to ensure sustained compliance.

Sincerely,



Rebecca Harris
Secretary

cc: Haley Williams Deputy Secretary
 Christopher Bahm Undersecretary
 Angela Hebert Fiscal Director
 Babur Rehman Internal Audit Director

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Louisiana Department of Children and Family Services

January 30, 2026

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

RE: Control Weakness over Temporary Assistance for Needy Families Eligibility Requirements

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "Control Weakness over Temporary Assistance for Needy Families Eligibility Requirements".

DCFS continually strives to enhance its internal processes and controls and remains committed to implementing corrective actions to ensure compliance with federal and state regulations.

Although the exceptions noted occurred during the prior period under DCFS, the Louisiana Department of Health (LDH) began administration of the Family Independence Temporary Assistance Program (FITAP) and Kinship Care Subsidy Program (KCSP) programs effective October 1, 2025, and proposed the following continuous corrective actions that include formal coaching and active monitoring through supervisory case reviews.

LDH will conduct formal coaching to ensure staff are aware of their responsibilities. This formal coaching will be mandated for eligibility staff identified as inaccurately budgeting income or entering incorrect disability coding, emphasizing the importance of precise and accurate income budgeting and data entry.

In addition to routine case reviews, LDH Supervisors will conduct three additional case reviews for three months as continuous monitoring and corrective measures.

DCFS TANF Consultant will monitor LDH to ensure the corrective action plan is fully executed.

January 30, 2026

Page 2

Should you require additional information, please contact Charles Watkins, Assistant Secretary of Family Support at Charles.Watkins.DCFS@LA.GOV.

Sincerely,



Rebecca Harris
Secretary

| | | |
|-----|------------------|----------------------------|
| cc: | Haley Williams | Deputy Secretary |
| | Charles Watkins | Assistant Secretary |
| | Mona Chapman | Deputy Assistant Secretary |
| | Christopher Bahm | Undersecretary |
| | Julie Starns | TANF Director |
| | Sarah Tirrell | General Counsel |
| | Babur Rehman | Internal Audit Director |



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

VIA E-MAIL ONLY

February 24, 2026

Note: The Summer EBT Program for Children was administered by the Louisiana Department of Children and Family Services during fiscal year 2025. However, this program will now be administered by the Louisiana Department of Health (LDH) beginning in fiscal year 2026. Therefore, LDH provided a response for this finding which included a corrective action plan.

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

Re: Inadequate Controls Related to Summer EBT Program for Children Reporting

Dear Mr. Waguespack:

In response to the identified deficiencies in the oversight for Summer EBT Program for Children, the agency submits the following formal response.

The agency acknowledges and concurs in part with the specific finding while clarifying the operational context of the Summer EBT Program for Children. As a newly established administrative initiative launched in 2024, the program operated under a transitional framework where formal data entry and reporting to the Food and Nutrition Service (FNS) were not mandated until January 2025. To facilitate these requirements, staff members had to secure access to the Food Programs Reporting System (FPRS), which necessitated a single user holding dual responsibilities for both data entry and certification. Due to the new implementation of the program and the specific time constraints imposed by the FPRS reporting cycle, the department was initially unaware of the stringent internal control requirements regarding the separation of duties.

Once aware, on August 13, 2025, the department began the process, submitted the required FNS User Access Request Form 674, to comply with the control access with the separation of duties. During this process, on October 1, 2025, the Agency integrated with the Louisiana Department of Health, which required the process to start over again, which caused a delay. The request for additional user certifications to FPRS remains pending. Nevertheless, the Program Manager maintained oversight by performing manual data validations prior to final submission to ensure accuracy.

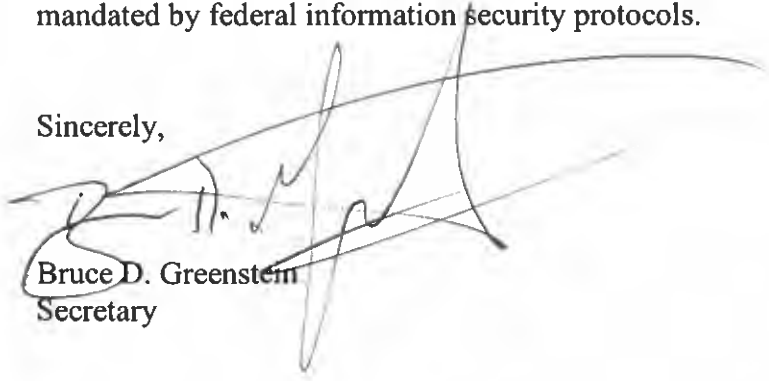
As of February 19, 2026, a formal corrective action plan is currently being executed to resolve the specific Louisiana Legislative Auditor finding related to internal controls. Under the direction of Economic Independence Manager, Yulonda Reed, the

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Controls Related to Summer EBT Program for Children Reporting
February 24, 2026
Page 2

section has engaged in staff discussions to ensure a comprehensive understanding of the necessary procedural shifts. This adjustment will enforce a strict separation of duties, effectively isolating the functions of data entry from the final certification process to mitigate the risk of error.

The administrative timeline for finalizing this finding is dependent upon the Food and Nutrition Service (FNS) reviewing and granting authorization for the FNS-674 User Access Request Form. This procedural requirement ensures that all personnel involved in data collection or system analysis have the requisite security clearances and system permissions mandated by federal information security protocols.

Sincerely,



Bruce D. Greenstem
Secretary

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Louisiana Department of Children and Family Services

January 30, 2026

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

RE: Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Child Support Cooperation Requirements

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Child Support Cooperation Requirements".

DCFS continually strives to enhance its internal processes and controls and remains committed to implementing corrective actions to ensure compliance with federal and state regulations.

Although the exceptions noted occurred during the prior period under DCFS, the Louisiana Department of Health (LDH) began administration of the Family Independence Temporary Assistance Program (FITAP) and Kinship Care Subsidy Program (KCSP) programs effective October 1, 2025, and proposed the following continuous corrective actions that include annual specialized training, active monitoring, and accountability measures.

LDH Program Consultants will conduct specialized training annually to ensure staff are aware of their responsibilities. This training will emphasize that the compliance information contained within the daily LASES Case Updates report must be acted upon within the 10-day timeframe.

LDH Program Consultants will be tasked with monitoring non-compliant cases, ensuring that the analyst and their supervisor are in receipt of the report and act timely. The LDH Program Consultants will provide LDH leadership with ongoing awareness and oversight for staff who fail to act upon the notification by escalating the information on the 9th day to the Parish Manager and on the 10th day to the Area Director.

DCFS TANF Consultant will monitor LDH to ensure the corrective action plan is fully executed.

January 30, 2026

Page 2

Should you require additional information, please contact Charles Watkins, Assistant Secretary of Family Support at Charles.Watkins.DCFS@LA.GOV.

Sincerely,



Rebecca Harris
Secretary

| | | |
|-----|------------------|----------------------------|
| cc: | Haley Williams | Deputy Secretary |
| | Charles Watkins | Assistant Secretary |
| | Mona Chapman | Deputy Assistant Secretary |
| | Christopher Bahm | Undersecretary |
| | Julie Starns | TANF Director |
| | Sarah Tirrell | General Counsel |
| | Babur Rehman | Internal Audit Director |

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Department of Children and Family Services

February 23, 2026

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

Re: Response Management Letter: Noncompliance and Control Weakness Related to Subrecipient Monitoring Requirements

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "Noncompliance and Control Weakness Related to Subrecipient Monitoring Requirements."

DCFS continuously strives to enhance its internal processes and controls and remains committed to implementing corrective actions to ensure compliance with federal and state regulations.

DCFS concurs that instances were identified where adequate controls were not in place to ensure compliance with subrecipient monitoring requirements related to the Temporary Assistance for Needy Families (TANF) and Foster Care Title IV-E (Foster Care) programs. Management recognizes the importance of properly monitoring and managing subrecipients, including documenting risk assessments, in order to comply with federal regulations and decrease the likelihood of improper payments which may have to be returned to the federal grantor.

Corrective Action Plan

DCFS is improving its internal processes for subrecipient monitoring and risk assessment to reduce the risk of future errors and improve compliance.

- **Corrective Action Planned:**
 - DCFS will ensure that every subaward is clearly identified to the subrecipient as a subaward and that each subrecipient contract includes the following information: (1) Federal Award Identification; (2) All requirements of the subaward, including requirements imposed by federal statutes, regulations, and the terms and conditions of the federal award; and (3) Any additional requirements that the pass-through entity imposes on the subrecipient for the recipient to meet its responsibilities under the federal award.
 - DCFS will implement forms and processes to evaluate each subrecipient's fraud risk and risk of noncompliance with a subaward for purposes of determining the appropriate subrecipient monitoring.

February 23, 2026
Page 2

o DCFS will use the implemented process to monitor the activities of a subrecipient as necessary to ensure that the subrecipient complies with federal statutes, regulations, and the terms and conditions of the subaward. In monitoring a subrecipient, DCFS will review financial and performance reports.

- Responsible Contact(s): Ali Bagbey, Procurement Director
- Anticipated Completion Date: June 30, 2026

DCFS believes these actions will address the deficiencies noted in the finding. Management will continue to monitor the effectiveness of these processes to ensure sustained compliance. Should you require additional information, please contact Ali Bagbey, Procurement Director at (225) 342-0277 or Ali.Bagbey.DCFS@la.gov.

Sincerely,



Rebecca Harris
Secretary

cc: Haley Williams, Deputy Secretary
 Christopher Bahm, Undersecretary
 Sarah Tirrel, General Counsel
 Ali Bagbey, Procurement Director
 Babur Rehman, Internal Audit Director

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Department of Children and Family Services

January 30, 2026

Mr. Michael J. "Mike" Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
Baton Rouge, LA 70802

RE: Noncompliance and Control Weakness related to the Temporary Assistance for Needy Families Work Verification Plan

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "Noncompliance and Control Weakness related to the Temporary Assistance for Needy Families Work Verification Plan".

DCFS continually strives to enhance its internal processes and controls and remains committed to implementing corrective actions to ensure compliance with federal and state regulations.

Although the exceptions noted occurred during the prior period under DCFS, Louisiana Works began administration of the Strategies to Empower People (STEP) program effective October 1, 2025, and proposed the following continuous corrective actions to standardize documentation and oversight.

Louisiana Works STEP Leadership will issue a memorandum on policy documentation and verification to reinforce a clear and standardized guide regarding acceptable work activity documentation and verification requirements. STEP Supervisors will conduct routine secondary reviews of work activity documentation to confirm accuracy, completeness, and alignment with reported hours. Additionally, targeted quality assurance reviews will be conducted to identify trends, gaps, and training needs.

STEP Leadership will also provide targeted training to STEP Coaches focused on the Work Verification Plan, documentation standards, and federal TANF requirements. Training will emphasize proper case maintenance, verification protocols, and documentation retention. Supervisory expectations related to compliance monitoring will be clearly communicated and outlined in a newly created Standard Operating Procedures manual. The anticipated date of completion and availability is 02/09/2026.

Ongoing compliance monitoring will be conducted by STEP Quality Assurance Consultants, Training Consultants, Managers, and Supervisors. A new requirement has been implemented requiring STEP Managers to review a minimum of two cases per month for each team they supervise.

January 30, 2026

Page 2

DCFS TANF Consultant will monitor Louisiana Works to ensure the corrective action plan is fully executed.

Should you require additional information, please contact Charles Watkins, Assistant Secretary of Family Support at Charles.Watkins.DCFS@LA.GOV.

Sincerely,



Rebecca Harris
Secretary

| | | |
|-----|------------------|----------------------------|
| cc: | Charles Watkins | Assistant Secretary |
| | Haley Williams | Deputy Secretary |
| | Mona Chapman | Deputy Assistant Secretary |
| | Christopher Bahm | Undersecretary |
| | Julie Starns | TANF Director |
| | Sarah Tirrell | General Counsel |
| | Babur Rehman | Internal Audit Director |

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Louisiana Department of Children and Family Services

February 19, 2026

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

RE: Noncompliance and Control Weakness over Adoption Assistance Eligibility Requirements

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "Noncompliance with and Control Weakness over Adoption Assistance Eligibility Requirements".

DCFS continually strives to enhance its internal processes and controls and remains committed to implementing corrective actions to ensure compliance with federal and state regulations.

As part of our corrective action plan for this finding, DCFS is updating policy and practice to ensure that a copy of the completed home study is filed in the adoption subsidy case record. In addition, an adoption timeline checklist is being developed and will be incorporated into policy to support consistent documentation and timely completion of required adoption activities.

DCFS will develop and implement training specifically for adoption staff. This training will address the proper completion of required forms as well as the expected timeframes for completing each step in the adoption process.

Should you require additional information, please contact Brett Hanemann, Assistant Secretary of Child Welfare at (504)-439-1775 or Bret.Hanemann.DCFS@LA.GOV.

Sincerely,

Rebecca Harris
Secretary

February 19, 2026

Page 2

| | | |
|-----|-------------------|----------------------------|
| cc: | Haley Williams | Deputy Secretary |
| | Bret Hanemann | Assistant Secretary |
| | Christopher Bahm | Undersecretary |
| | Christy Tate | Deputy Assistant Secretary |
| | Connie Guillory | Deputy Assistant Secretary |
| | Leslie Calloway | Deputy Assistant Secretary |
| | Melissa Kenyon | Deputy Assistant Secretary |
| | Sarah Tirrell | General Counsel |
| | Shannon Catanzaro | Child Welfare Manager 2 |
| | Babur Rehman | Internal Audit Director |

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Louisiana Department of Children and Family Services

March 6, 2026

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

RE: Noncompliance with and Control Weaknesses over Foster Care Requirements

Dear Mr. Waguespack:

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "**Noncompliance with and Control Weaknesses over Foster Care Requirements**".

DCFS continually strives to enhance its internal processes and controls and remains committed to implementing corrective actions to ensure compliance with federal and state regulations.

As part of our corrective action plan for this finding, DCFS is updating policy and practice to ensure that the retention of documentation associated with criminal records checks and the State Central Registry Clearances for foster/adoptive caregivers are clearly addressed in policy. Policy related to the retention of documentation related to these checks will be reviewed with all DCFS staff in the monthly policy meeting. DCFS will develop and implement training specifically for Home Development staff. This training will address the proper completion of required forms as well as the retention of criminal records checks and State Central Registry Clearances following closure of the foster/adoptive caregiver's home. The anticipated date of completion is June 30, 2026.

DCFS is strengthening internal controls by modernizing the authorization process to require digital approvals. This system upgrade will mandate that service authorizations are finalized before services begin, ensuring all Foster Care payments align with federal and state eligibility requirements. Furthermore, the digital platform will centralize documentation tracking, ensuring continuity of records and compliance even during staff transitions or vacancies. Training will be provided to all Child Welfare administrative and professional-level staff on the new process. The anticipated date of completion is June 30, 2026.

Should you require additional information, please contact Connie Guillory, Assistant Secretary of Child Welfare, at 337-793-0017 or Connie.Guillory.DCFS@LA.GOV.

Sincerely,

Rebecca Harris
Secretary

March 6, 2026

Page 2

| | | |
|-----|------------------|----------------------------|
| cc: | Haley Williams | Deputy Secretary |
| | Connie Guillory | Assistant Secretary |
| | Christopher Bahm | Undersecretary |
| | Christy Tate | Deputy Assistant Secretary |
| | Leslie Lyons | Deputy Assistant Secretary |
| | Leslie Calloway | Deputy Assistant Secretary |
| | Melissa Kenyon | Deputy Assistant Secretary |
| | Sarah Tirrell | General Counsel |
| | Babur Rehman | Internal Audit Director |

Jeff Landry
GOVERNOR



Rebecca Harris
SECRETARY

State of Louisiana

Department of Children and Family Services

January 17, 2026

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

Dear Mr. Waguespack:

Re: Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act

The Department of Children and Family Services (DCFS) acknowledges receipt and concurs with the audit finding titled, "Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act."

DCFS continually strives to enhance its internal processes and controls and remains committed to implementing and maintaining corrective actions to ensure compliance with federal and state regulations.

DCFS concurs that required FFATA subaward information was not entered into the FFATA Subaward Reporting System (FSRS) or the System for Award Management (SAM), as applicable, for certain federal programs during fiscal year 2025, as required by Title 2 CFR Part 170. Management notes that the primary cause of this noncompliance during the current fiscal year was that corrective action data requests were received late in the fiscal year, which limited the Department's ability to complete data validation and upload required information into the applicable reporting systems within the required reporting timeframe.

Corrective Action Plan

DCFS has strengthened and formalized internal controls to ensure the timely identification, collection, and submission of FFATA-required information and to prevent similar timing issues in future periods. Corrective actions include the following:

- **Corrective Action Planned:**
DCFS has implemented revised FFATA reporting procedures that establish internal deadlines for identifying reportable subawards and collecting required data from program and procurement areas. These procedures include defined roles and responsibilities, coordination between Procurement and Fiscal Services, and supervisory review to ensure FFATA data is complete and entered into FSRS or SAM, as applicable, within federally required timeframes. Management will also perform periodic monitoring to verify ongoing compliance.
- **Responsible Contact(s):**
Ali Bagbey, Program Manager, Office of Management and Finance - Procurement, Angela Hebert, Fiscal Director, Office of Management and Finance
- **Anticipated Completion Date:**
December 31, 2026

January 17, 2026

Page 2

DCFS believes these actions address the timing issues that contributed to the fiscal year 2025 noncompliance and will strengthen FFATA reporting compliance going forward. Management will continue to monitor FFATA reporting processes to ensure sustained compliance with federal requirements.

Sincerely,



Rebecca Harris
Secretary

cc: Haley Williams Deputy Secretary
Christopher Bahm Undersecretary
Angela Hebert Fiscal Director
Babur Rehman Internal Audit Director



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

VIA E-MAIL ONLY

November 18, 2025

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

Re: Inadequate Controls over Annual Financial Reporting

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated October 16, 2025 regarding a reportable audit finding related to Inadequate Controls over Annual Financial Reporting. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Controls over Annual Financial Reporting

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

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

LDH does not concur with this being the fifth consecutive year for this finding. The specific causes and adjustments identified during the FY 2025 review differ from those noted in prior audits.

LDH does concur the Annual Financial Report requires adjustments. The department continues to make progress in identifying and resolving the root causes of reporting variances as they arise.

Mr. Michael J. Waguespack, CPA
LDH Response to Inadequate Controls over Annual Financial Reporting
November 18, 2025
Page 2

Corrective Action Plan: LDH Fiscal has reinforced supervisory review procedures and enhanced coordination between fiscal and program staff to ensure the accuracy and completeness of financial data used in the Annual Financial Report. These efforts include ongoing refinement of review controls and validation processes for data provided by internal and external sources. The anticipated completion date is August 30, 2026.

You may contact Elizabeth Anderson, Accountant Manager 3-MFR at (225) 342-9515 or via email at elizabeth.anderson2@la.gov and Myieshea Dillon, Comptroller-MFR at (225) 342-5701 or via email at myieshea.dillon3@la.gov. The corrective action plan will be monitored by Helen Harris, LDH Fiscal Director.

Sincerely,



Bruce D. Greenstein
Secretary



State of Louisiana

Louisiana Department of Health
Office of Behavioral Health

VIA E-MAIL ONLY

January 14, 2026

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

RE: Inadequate Controls over Billing for Behavioral Health Services

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated January 5, 2026, titled Inadequate Controls over Billing for Behavioral Health Services. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Controls over Billing for Behavioral Health Services

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

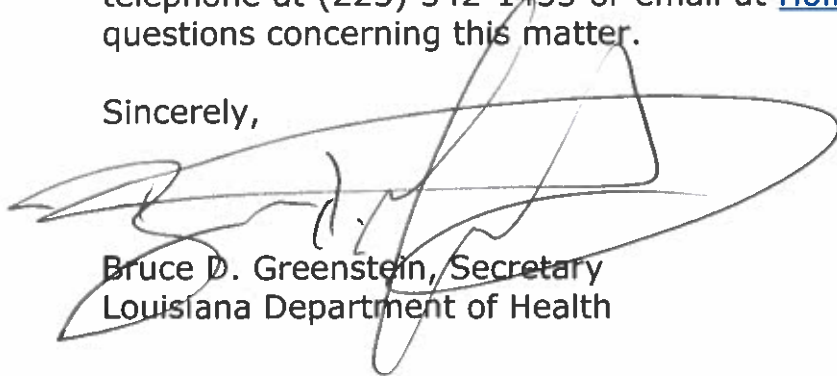
LDH Response: LDH concurs with the recommendation.

Corrective Action Plan: The Office of Behavioral Health and Medicaid staff shall develop additional standards required by CMS for the EQR contractor to ensure the issues raised by the LLA are addressed. Additionally, Internal Audit staff will review the standards and provide an independent evaluation of the adequacy of the solution.

Mr. Michael J. Waguespack, CPA
Inadequate Controls over Billing for Behavioral Health Services
January 14, 2026
Page 2

You may contact Holly Howat, OBH Interim Assistant Secretary, by telephone at (225) 342-1435 or email at Holly.Howat@la.gov with any questions concerning this matter.

Sincerely,

A large, stylized handwritten signature in black ink, appearing to read "Bruce D. Greenstein". The signature is written over the printed name and title below it.

Bruce D. Greenstein, Secretary
Louisiana Department of Health



State of Louisiana

Louisiana Department of Health
Bureau of Health Services Financing

VIA E-MAIL ONLY

February 23, 2026

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

Re: Inadequate Internal Controls over Eligibility Determinations

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated January 27, 2026, titled Inadequate Internal Controls over Eligibility Determinations. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Inadequate Internal Controls over Eligibility Determinations.

Recommendation: LDH should ensure its employees follow procedures and federal regulations relating to eligibility determinations and redeterminations in the Medicaid and CHIP programs to ensure the case records support the eligibility decisions.

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

For the Medicaid finding noted as not accurately processing SNAP renewal, LDH concurs in part. The eligibility determination system accurately processed the SNAP renewal as an administrative renewal. The issue identified was limited to inaccurate automated case note language. This documentation issue did not impact eligibility outcomes and was corrected effective December 2024.

For the 12 Medicaid findings noted as not obtaining required determinations prior to renewing eligibility, LDH concurs.

- Seven (7) findings occurred during the effective period of the \$0 income waiver under Section 1902(e) (14) (A), and the system applied waiver-approved income

Mr. Michael J. "Mike" Waguespack, CPA
 Inadequate Internal Controls Over Eligibility Determinations
 February 23, 2026
 Page 2

verification logic consistent with LDH policy. Following the expiration of the waiver, system logic was updated and completed in August 2025 to align with post-waiver renewal requirements.

- For one (1) finding verification was provided but not reflected in the case record due to analyst execution. This was discussed with the analyst on October 15, 2025.
- For three (3) findings the system retained existing resource information when external asset verification interfaces returned no results, consistent with LDH Asset Verification System (AVS) policy and procedures designed to prevent the introduction of unverifiable data. System logic was updated and completed in October 2025.
- For one (1) finding the system renewed eligibility consistent with existing renewal processing rules. LDH has reviewed this scenario and will evaluate whether additional procedural or system safeguards are appropriate.

For the seven (7) Medicaid findings noted as not obtaining required determinations prior to renewing eligibility which resulted in beneficiaries being invalidly enrolled, LDH concurs in part.

- Six (6) findings resulted in case analysts failing to properly follow policy/procedures prior to determining or continuing eligibility. Ongoing training is in progress.
- For the finding noted as not documenting school enrollment for the beneficiary over age 18 on Children's Choice Waiver, LDH does not concur. School enrollment is not a condition of eligibility; therefore, LDH is not required to not verify school enrollment when determining eligibility. Children's Choice and Support Waiver programs are initiated by the Office of Citizen's with Developmental Disabilities (OCDD) who determines the appropriate waiver program for the beneficiary. (OCDD) notifies LDH of the necessary action or updates to the service type when a transition of waiver services takes place.

For the three (3) CHIP findings noted as not accurately processing SNAP renewal, LDH concurs in part. The eligibility determination system accurately processed the SNAP renewal as an administrative renewal. The issue identified was limited to inaccurate automated case note language. This documentation issue did not impact eligibility outcomes and was corrected effective December 2024.

For the 10 CHIP findings noted as not obtaining required documentation prior to renewing eligibility, LDH concurs.

- Seven (7) findings occurred during the effective period of the \$0 income waiver under Section 1902(e) (14) (A), and the system applied waiver-approved income verification logic consistent with LDH policy. Following expiration of the waiver, system logic was updated in July 2025 to align with post-waiver renewal requirements.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Internal Controls Over Eligibility Determinations
February 23, 2026
Page 3

- Two (2) findings, the system completed renewals consistent with interface results available at the time of processing. The case record reflected unemployment income; however, interfaces returned no income found.
- One (1) finding the analyst did not verify reported income in adherence with policy and procedures.

For the 10 CHIP findings noted as not obtaining required documentation prior to renewing eligibility which resulted in beneficiaries being invalidly enrolled, LDH concurs in part.

- Two (2) findings, the system completed renewals consistent with interface results available at the time of processing. The case record reflected unemployment income; however, interfaces returned no income found. This system enhancement is in progress.
- Four (4) findings the analyst did not obtain required income verification in adherence with policy and procedures. Training is ongoing.
- One (1) finding did not address unemployment income and household discrepancy. The system completed renewals consistent with interface results available at the time of processing. The case record reflected unemployment income; however, interfaces returned no income found. The clerical staff failed to remove a beneficiary from the household during data entry. Training is ongoing.
- One (1) finding occurred during the effective period of the \$0 income waiver under Section 1902(e) (14) (A), and the system applied waiver-approved income verification logic consistent with LDH policy. Following expiration of the waiver, system logic was updated in August 2025 to align with post-waiver renewal requirements.
- For the two (2) findings noted as not counting all active income found in interfaces, LDH does not concur. The eligibility determination system utilized the highest income reported by LWC at the time of case processing, consistent with LDH policy.

Corrective Actions: LDH will continue to utilize findings from internal case reviews, appeal outcomes, external audit, and other monitoring activities to perform root cause analysis. Where appropriate, LDH has requested system enhancements and will continue to assess system functionality in coordination with Policy, Procedures, and Legal to ensure alignment with program requirements and program integrity.

To reduce recurrence of identified case processing trends, LDH will continue to:

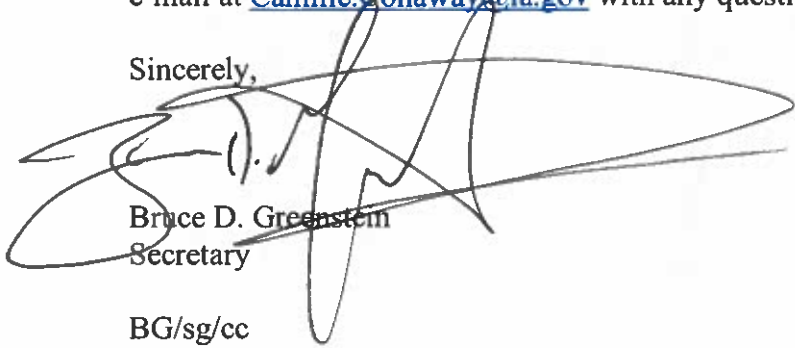
- Assess and update policy and procedures as needed. Provide refresher training for staff.
- Conduct internal supervisory and quality assurance reviews.

These actions are intended to strengthen internal controls while maintaining alignment with federal and state requirements.

Mr. Michael J. "Mike" Waguespack, CPA
Inadequate Internal Controls Over Eligibility Determinations
February 23, 2026
Page 4

You may contact Seth Gold, Medicaid Director at (225) 219-7810 or via e-mail at Seth.Gold@la.gov or Camille Conaway, Executive Director Economic Independence via e-mail at Camille.Conaway@la.gov with any questions about this matter.

Sincerely,

A large, stylized handwritten signature in black ink, appearing to be "Bruce D. Greenstein". The signature is written over the printed name and title.

Bruce D. Greenstein
Secretary

BG/sg/cc

Jeff Landry
GOVERNOR



Bruce D. Greenstein
SECRETARY

State of Louisiana

Louisiana Department of Health
Office of Behavioral Health

VIA E-MAIL ONLY

January 9, 2026

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

Re: **Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements**

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 22, 2025, titled Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements

Recommendation: OBH management should develop and strengthen its system of internal controls to ensure that subrecipients are provided all required information, an evaluation is performed and documented to determine a subrecipient's risk of noncompliance, and that all subrecipients are adequately monitored to ensure compliance with federal statutes, regulations, and the terms and conditions of the subaward.

LDH Response: OBH Concurs with the finding and recommendation.

Mr. Michael J. Waguespack, CPA
Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements
January 9, 2026
Page 2

Corrective Action: The Office of Behavioral Health (OBH) has implemented the following measures to address and resolve the auditor's recommendations:

1. Develop and strengthen its system of internal controls to ensure that Subrecipients are provided all required information.

Response: OBH has developed and implemented a standardized Subrecipient Subaward Agreement to ensure full compliance with 2 CFR 200.332(b). Effective the start of Fiscal Year 2026, this agreement formally communicates all essential award data, including:

- Federal Award Identification Number (FAIN), date, and project description;
- Unique Entity Identifier (UEI); and
- Assistance Listings Number (ALN).

2. An evaluation is performed and documented to determine a Subrecipient's risk of noncompliance.

Response: To improve fiscal and programmatic oversight of our block grant awards, OBH is developing a Risk Assessment Tool designed to assess each subrecipient's potential for fraud and noncompliance as required by 2 CFR 200.332(c). The final draft of the tool will be completed by January 16, 2026 and mandatory for all subrecipient monitoring activities beginning January 21, 2026.

3. All Subrecipients are adequately monitored to ensure compliance with federal statutes, regulations, and the terms and conditions of the subaward.

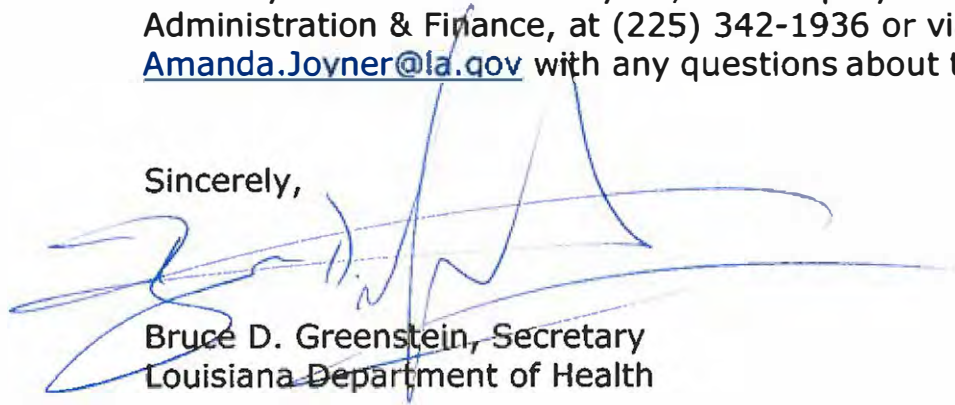
Response: During the period of review, OBH addressed a temporary staffing gap caused by the retirement of the internal auditor responsible for fiscal oversight. Monitoring duties were

Mr. Michael J. Waguespack, CPA
Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements
January 9, 2026
Page 3

successfully reorganized and transitioned to the Grants Management section. OBH refilled the key position in January 2025. Subsequently, OBH updated its Accountability Plan (AP) Monitoring Tool and established a definitive schedule for 2026 subrecipient reviews. This schedule includes both virtual and on-site engagements, as detailed in the 2026 AP Review Calendar.

You may contact Amanda Joyner, OBH Deputy Assistant Secretary, Administration & Finance, at (225) 342-1936 or via e-mail at Amanda.Joyner@la.gov with any questions about this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Bruce D. Greenstein", is written over the typed name and title. The signature is stylized and spans across the text.

Bruce D. Greenstein, Secretary
Louisiana Department of Health

Jeff Landry
GOVERNOR



Bruce D. Greenstein
SECRETARY

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

VIA E-MAIL ONLY

November 5, 2025

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

**Re: Noncompliance with Disproportionate Share Hospital
Payments**

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated October 22, 2025 titled Noncompliance with Disproportionate Share Hospital Payments. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Noncompliance with Disproportionate Share Hospital Payments

Recommendation: *LDH should ensure an adequate review of their calculations to verify that all federal payments are included to prevent the department from exceeding the federal DSH allotment in the future.*

LDH Response: LDH concurs with the finding of noncompliance with 2020 disproportionate share hospital payments as the global DSH allotment was exceeded for that FFY.

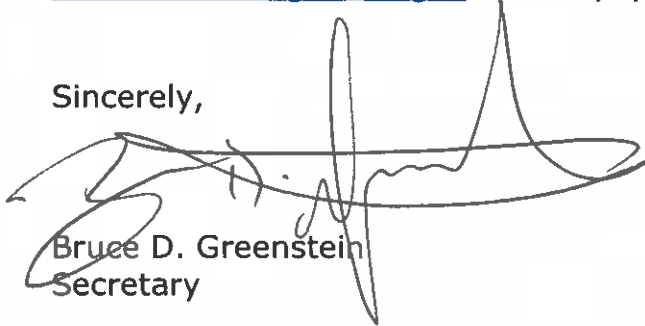
Corrective Action: The department will recoup funds from the facility that was overpaid and return the FFP portion of that overpayment to CMS. The Department will also return the FFP portion of the remaining amount that was payments in excess of the global allotment to CMS.

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Disproportionate Share Hospital Payments
November 5, 2025
Page 2

We have implemented a process to review the available DSH balances to verify that all federal payments are included to prevent the department from exceeding the federal DSH allotment. Any adjustments resulting from potential overpayments which would increase the available DSH state allotment cap shall not be recognized until recoupment is finalized and complete.

You may contact Drew Maranto, LDH Undersecretary at (225) 219-7810 or via e-mail at Drew.Maranto@la.gov or Jackie Cummings, Medicaid Program Manager 4 at (225) 342-7505 or via e-mail at Jackie.Cummings2@la.gov with any questions about this matter.

Sincerely,



Bruce D. Greenstein
Secretary

BG/dm

**State of Louisiana**Louisiana Department of Health
Office of Behavioral Health**VIA E-MAIL ONLY**

January 14, 2026

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

Re: Noncompliance with Earmarking Requirements

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated January 12, 2026, titled Noncompliance with Earmarking Requirements. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Noncompliance with Earmarking Requirements

Recommendation: OBH should strengthen its system of internal controls to ensure that earmarking requirements are not being exceeded.

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

Corrective Action: The following addresses the two SUPTRS grants noted as exceeding the 5% set-aside requirement for HIV expenditures resulting in a total of \$341,408 in federal questioned costs.

OBH acknowledges the expenditures exceed the HIV set-aside limit. However, \$157,111 of the \$341,408 in questioned costs is not applicable due to SAMHSA's decision to terminate the SUPTRS ARPA Supplement grant for cause, which removed the obligation to meet

Mr. Michael J. Waguespack, CPA
Noncompliance with Earmarking Requirements
January 14, 2026
Page 2

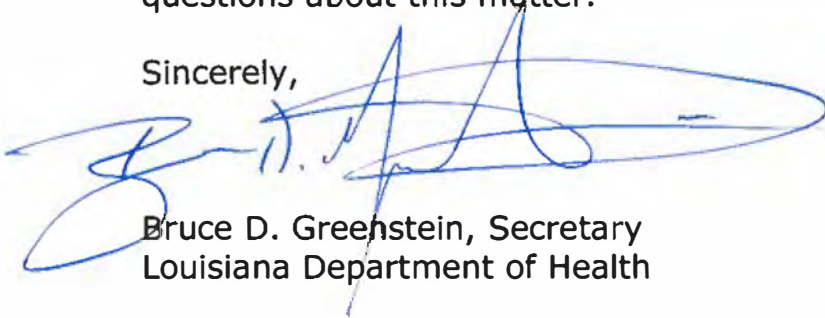
requirements for those services.

To enhance OBH internal controls and ensure strict adherence to earmarking caps, OBH is implementing the following measures:

- Budgetary Alignment: OBH will strictly maintain the 5% statutory cap for HIV services within the annual SUPTRS budget.
- Enhanced Monitoring: In addition to monthly subrecipient expenditure reviews to identify and rectify potential overages, OBH will utilize Accountability Plan (AP) audits to verify that set-aside funds are applied exclusively to mandated services.
- Contractual Enforcement: All subrecipient agreements will now include fixed spending ceilings for HIV services to ensure compliance with the set-aside maximum.

You may contact Amanda Joyner, OBH Deputy Assistant Secretary, at (225) 342-2540 or via e-mail at Amanda.Joyner@la.gov with any questions about this matter.

Sincerely,



Bruce D. Greenstein, Secretary
Louisiana Department of Health

Jeff Landry
GOVERNOR



Bruce D. Greenstein
SECRETARY

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

VIA E-MAIL ONLY

December 19, 2025

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

Re: Noncompliance with Fee-for-Service Provider Revalidation Requirements

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 8, 2025, titled Noncompliance with Fee-for-Service Provider Revalidation Requirements. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Noncompliance with Fee-for-Service Provider Revalidation Requirements.

Recommendation: LDH should adequately monitor the contractor to ensure all providers are revalidated within the required timeframe in accordance with federal regulations.

LDH Response: LDH concurs with the LLA's finding that 134 Durable Medical Equipment (DME) providers due for their three (3) year revalidation were not completed within the allowable timeframe and three (3) other providers due for their five (5) year revalidation were not completed timely.

Corrective Action: In 2024, LDH identified upcoming revalidations for DME providers, who are required to revalidate every three years. To ensure timely execution, LDH established weekly "Revalidation" meetings with Gainwell Technologies, LDH's contracted vendor, and documented the process.

Revalidation notifications were scheduled for distribution at the end of 2024 to give providers adequate time to meet their deadlines. However, Gainwell Technologies failed to complete the necessary system updates to support the revalidation effort. As a result, the notifications were not sent as committed. This failure caused direct delays in

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Fee-for-Service Provider Revalidation Requirements
December 19, 2025
Page 2

distributing revalidation invitation letters and emails. On December 30th, LDH also identified additional overdue revalidations that Gainwell had not addressed and immediately escalated the issue.

The revalidation process has since been completed and LDH provided updated records reflecting the date providers completed revalidation after June 30, 2025, or were deactivated.

LDH directed Gainwell Technologies to submit a Corrective Action Plan (CAP) outlining how they will prevent a recurrence of this failure. As part of the corrective action plan, Gainwell Technologies created a standard operating procedure (SOP) for the provider enrollment unit to ensure revalidation letters and emails are issued to all providers due for revalidation. The SOP includes quality checks to ensure appropriate tasks are completed by the appropriate team members regarding activities. Additionally, LDH is considering all appropriate options against Gainwell Technologies, including CAPs and potential fines.

You may contact Seth Gold, Medicaid Executive Director, at (225) 219-7810 or via e-mail at Seth.Gold@la.gov or Brandon Bueche, Medicaid Deputy Director, at (225) 384-0460 or via e-mail at Brandon.Bueche@la.gov with any questions about this matter.

Sincerely,



Bruce D. Greenstein
Secretary

BG/sg

Jeff Landry
GOVERNOR



Bruce D. Greenstein
SECRETARY

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

VIA E-MAIL ONLY

December 17, 2025

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

Re: Noncompliance with Managed Care Provider Enrollment and Screening Requirement

Dear Mr. Waguespack:

The Louisiana Department of Health (LDH) acknowledges receipt of correspondence from the Louisiana Legislative Auditor (LLA) dated December 4, 2025 titled Noncompliance with Managed Care Provider Enrollment and Screening Requirement. LDH appreciates the opportunity to provide this response to your office's findings.

Finding: Noncompliance with Managed Care Provider Enrollment and Screening Requirement.

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

LDH Response: LDH concurs with the LLA's finding and has determined the factors that resulted in certain providers not being enrolled as required.

Corrective Action: Both system enhancements and procedural modifications are necessary to ensure that all providers are appropriately screened and enrolled. LDH has identified the following contributing factors and has initiated the requisite corrective actions with Gainwell Technologies:

1. Certain Fee-for-Service (FFS) providers undergoing a change of ownership (CHOW) did not have their updated National Provider Identifier (NPI) accurately reflected in the provider enrollment portal, causing them to be classified as unenrolled.

Mr. Michael J. "Mike" Waguespack, CPA
Noncompliance with Managed Care Provider Enrollment and Screening Requirement
December 17, 2025
Page 2

Corrective Action Plan: The strengthening of the current process will ensure that all new CHOW updates received are recorded as part of standard daily operations within both the FFS and Provider Enrollment Portal environments. In parallel, the development of a defined solution path for automating the historical CHOW reconciliation remains underway, with full end-to-end automation identified as a longer-term 2026 priority milestone. This project is presently in tech assessment status.

2. Some providers were not invited to initiate the enrollment process because they did not meet the established eligibility criteria.

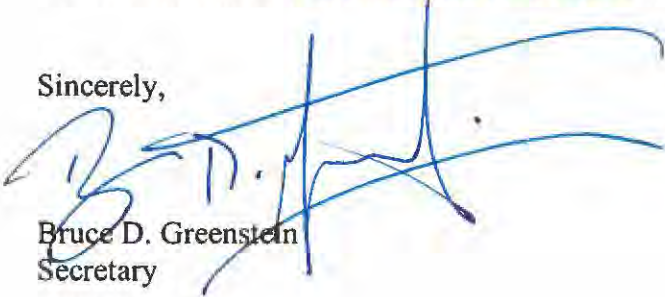
Corrective Action Plan: A comprehensive review of the established inclusion criteria will be conducted to determine which criteria should be amended, retained, or removed. Corresponding procedural and system modifications will be implemented to ensure that all eligible providers are appropriately invited to enroll. Corrective action is expected to be completed by March 31, 2026.

3. Certain durable medical equipment (DME) provider records were configured in a manner that inadvertently excluded them from the active provider population displayed in the enrollment portal.

Corrective Action Plan: A comprehensive review of DME provider records associated with the exclusionary provider cancel reason code 38 will be conducted to identify records eligible for reactivation. Records verified as holding valid and current accreditation will be reprocessed for inclusion in the Provider Enrollment Portal, whereas records with unresolved compliance issues will remain inactive until the required documentation is received. Corrective action is expected to be completed by March 31, 2026.

You may contact Seth Gold, Medicaid Executive Director at (225) 219-7810 or via e-mail at Seth.Gold@la.gov or Brandon Bueche, Medicaid Deputy Director at (225) 384-0460 or via e-mail at Brandon.Bueche@la.gov with any questions about this matter.

Sincerely,



Bruce D. Greenstein
Secretary

BG/sg

Jeff Landry
GOVERNOR



Bruce D. Greenstein
SECRETARY

State of Louisiana
Louisiana Department of Health
Office of Behavioral Health

December 22, 2025

Michael J. “Mike” Waguespack, CPA,
Louisiana Legislative Auditor
1600 N 3rd Street
Baton Rouge, LA 70802

**RE: Noncompliance with Reporting Requirements for the Federal Funding
Accountability and Transparency Act (FFATA) for the Year Ending June 30,
2025**

Dear Mr. Waguespack,

It has come to my attention the Single Audit of Louisiana performed on Louisiana Department of Health/Office of Behavioral Health (LDH/OBH) has rendered a finding that requires an explanation. As Secretary of LDH, I am committed to ensuring transparency and addressing any concerns raised during the audit process.

First, I would like to express my gratitude to the audit team for their thorough examination of our operations. We value the opportunity to improve and grow through constructive feedback.

It is essential to note that we take these findings seriously and are committed to addressing them promptly. We have already begun implementing corrective measures to rectify the identified issue and prevent recurrence in the future. OBH corrective action plan, which outlines the status of action taken to correct the internal control weakness and finding of noncompliance related to the FFATA reporting requirements for the Block Grants for Substance Use, Prevention, Treatment and Recovery (SUPTRS) program, is as follows:

| LLA Request | OBH Response |
|-------------------|---|
| Issue | Noncompliance with Reporting Requirements for the FFATA |
| Agree or Disagree | Yes, OBH agrees with LLA finding. |

Mr. Michael J. Waguespack, CPA
 Noncompliance with Reporting Requirements for the FFATA
 December 22, 2025
 Page 2

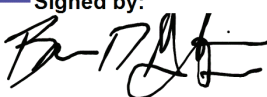
| LLA Request | OBH Response |
|----------------------------------|---|
| Planned Corrective Action | (1) OBH is updating its internal control procedures to include the FFATA Reporting Requirements, in accordance with 2 CFR Part 170. (2) OBH developed a FFATA Data Form, to obtain information on its Subrecipients to include the entity’s name, unique Entity ID (UEI), address, principle place of performance(s), congressional district, summary of Federal subaward(s) and executive compensation information. Subrecipients will be required to certify the accuracy and completeness of their information submitted. Subrecipients will also be required to provide supporting documentation upon request. (3) OBH will update SAM.gov to include OBH SUPTRS FY2025 FFATA Reporting Data. |
| Responsible Person | Holly Howat, Interim OBH Assistant Secretary |
| Planned Completion Date | (1) December 31, 2025 (2) December 31, 2025. See attached draft FFATA Certification Data Form. (3) January 9, 2026 |

Furthermore, I have attached a copy of the OBH FFATA Data Form to substantiate our explanations and demonstrate our commitment to compliance and continuous improvement.

I want to assure you that LDH remains dedicated to upholding the highest standards of integrity, transparency, and accountability. We appreciate the opportunity to address the audit findings and welcome any further inquiries or feedback.

Thank you for your attention to this matter. Should you require additional information or clarification, please do not hesitate to contact me directly.

Sincerely,

Signed by:

 A1A38309C9B84C0...

Bruce D. Greenstein, Secretary
 Louisiana Department of Health

February 26, 2026

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

RE: FY 2025 Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements

Dear Mr. Waguespack,

Thank you for the opportunity to respond to your office's findings related to the Special Tests and Provisions Requirements. Louisiana State University Health Sciences Center in Shreveport (LSUHSC-S) has reviewed the issues identified by your staff. During this period, the institution was modernizing its Time & Effort framework via PeopleSoft, implementing revised PER (personnel change request) routing, and establishing a post-award monitoring process.

LSUHSC-S **CONCURS** with your recommendations for addressing the finding. The timeliness issues identified in the key control have been addressed, and corrective actions have been implemented to ensure proper functioning going forward.

Recommendation:

Management should monitor changes in effort for key personnel and verify that prior written approval is obtained from the federal grantor for changes that exceed the thresholds set in federal regulations. Management should also ensure the Time & Effort monitoring forms are completed timely to ensure compliance with Special Tests & Provisions requirements.

Response and Corrective Action Plan

LSUHSC-S is continuing to strengthen the management, internal controls, and efficiency of sponsored programs management. We have now established our Managing Effort policy to clarify that cost share is required if committed effort is not being charged to a project budget for any reason. We also modified our Cayuse award routing to include the Budget Office and General Accounting if the award record indicates that there will be any institutional cost sharing. This process is now automated and will ensure the setup of cost share accounts is incorporated into the account setup process, where it was a separate and "after the fact" process previously. Additionally, LSUHSC-S will implement a PI Eligibility Policy preventing gratis faculty from serving as PIs in the future.

Time & Effort Certifications: LSUHSC-S implemented the PeopleSoft Time & Effort certification system in January 2025, with quarterly certifications for biweekly employees and semiannual certifications for monthly employees. These certifications are the official after-the-fact documentation required by 2 CFR 200. Related institutional directives—AD 4.4 (Time & Effort Reporting Certification) and AD 4.10 (Effort Commitment – Managing Effort on Sponsored Projects)—were revised with an effective date of July 1, 2025, and accompanied by FAQs and distributed training/guidance to campus stakeholders. Importantly, each of the 8 exceptions for the key control had timely official PeopleSoft effort certifications.

Quarterly Effort Monitoring Tool (Key Control): Quarterly Effort Monitoring spreadsheets are used as the key control for monitoring effort prior to certification. This quarterly review provides an essential, structured “point in time” checkpoint that allows PIs and departments to identify discrepancies early and correct them before the official PeopleSoft effort certification is finalized. The control issues identified during the audit period were attributable to early-stage implementation of new systems and processes. LSUHSC-S has taken corrective action in several areas, including automating the workflow via AdobeSign, assigning a dedicated staff member to monitor the process, and incorporating escalation procedures to ensure timely return of the monitoring tool.

Per our Effort Commitment — Managing Effort policy, quarterly reviews are one monitoring tool among several, including monthly ledger reviews by departments, and PER reviews, where any effort reallocation routes to OSP Post Award for assessment of sponsor rules and prior-approval needs prior to approving the change institutionally. While these complimentary controls support the overall monitoring structure, they do not replace the Quarterly Effort Review Spreadsheet as the key control.

Prior Approval Improvements: To strengthen compliance with 2 CFR 200.308, LSUHSC-S implemented the electronic *InfoReady Change in Senior/Key Personnel Request* on May 1, 2025, now the primary tool for routing prior-approval requests. Integration with PER3 ensures OSP Post Award can deny personnel changes until sponsor approval is obtained. Automated reminders began April 1, 2025.

Name of Contacts Responsible for Action Plan:

Ramey Benfield, Chief Financial Officer & Vice Chancellor for Finance and Administration

Ashley Krukowski, Executive Director, Office for Sponsored Programs

Valarie White, Director, Office for Sponsored Programs, Pre-Award Administration

Tracy Calvert, Director, Office for Sponsored Programs, Post Award Administration

Estimated Completion Date: June 30th, 2026

Conclusion

LSUHSC-S considers that the implementation of the PeopleSoft effort certification system, revised effort and cost transfer directives, the InfoReady prior-approval

workflow, and automation of the Quarterly Effort Monitoring tool will address the auditors' concerns and provide a strong, sustainable compliance framework that will be further demonstrated in the next audit cycle.

If you have any questions or require additional information, please contact me at 318-675-6327 or via email at ramey.benfield@lsuhs.edu

Sincerely,

Ramey Benfield

Ramey Benfield (Feb 27, 2026 07:34:03 CST)

Ramey Benfield, PhD, MBA, MS
Vice Chancellor for Finance and Administration
Chief Financial Officer

Lester Johnson

Lester Johnson (Feb 27, 2026 12:44:33 CST)

Lester W. Johnson, MD
Interim Senior Vice Chancellor LSU Health Shreveport
Interim Dean, LSUHS School of Medicine



Jonathan Rouege

Executive Director

August 5, 2025

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

Audit Period: Year End June 30, 2024

The Road Home Corporation d/b/a Louisiana Land Trust (LLT) respectively submits the following corrective action plan for the year ended June 30, 2024.

Condition: Louisiana Land Trust (LLT) does not have adequate controls in place to ensure that LLT credit card transactions and bank accounts are properly monitored and comply with its own policies and federal program regulations, increasing the risk of theft and fraud.

Actions to be taken –

1. Management concurs and has taken action to make certain that all credit card transactions/statements as well as all bank accounts are monitored on a regular basis to ensure that each account reconciles properly.
2. Management has changed its internal procedures and reassigned responsibilities to staff to help ensure proper checks and balance take place on a regular basis.
3. Management has worked with our new outside CPA firm to integrate all accounts into our bookkeeping system to allow for automatic transaction reconciliations.

If there are any questions regarding the actions taken, please feel free to reach out and let me know.

Thanks,



Jonathan Rouege
Executive Director

11100 Mead Road, Suite 200 * BATON ROUGE, LA 70816 * WWW.LALANDTRUST.US

OFFICE: (225) 395-0777 * TOLL FREE: (866) 615-7999 * FAX: (225) 448-5085 * TDD – TTY: (800) 846-5277

AN EQUAL OPPORTUNITY EMPLOYER



EQUAL OPPORTUNITY EMPLOYER





*Student Tuition Assistance and Revenue Trust Program
Louisiana's 529 College Savings Program
A Program of the Board of Regents
602 North Fifth Street
Baton Rouge, LA 70802
(800) 259-5626 (225) 219-1012
www.startsaving.la.gov*

September 22, 2025

Michael J. Waguespack, CPA
Louisiana Legislative Auditor
1600 North Third Street
P. O. Box 94397
Baton Rouge, LA 70804

Re: Noncompliance and Control Weakness Over Gear Up Scholarships

Dear Mr. Waguespack,

Thank you for your diligence in conducting the recent audit of the Student Tuition Assistance and Revenue Trust Programs (START).

We have carefully reviewed the audit finding and concur with the assessment of "Noncompliance and Control Weakness Over Gear Up Scholarship" for the period ending December 31, 2024.

Management has contacted the grantor for further instructions for returning the unspent scholarship funds to the grantor. Porsche Harris, START Director, will be responsible to ensure compliance with federal regulations for the return of GEAR UP funds or the redistribution as well as the development of written policies and procedures and staff compliance with that information in accordance with federal regulations. Anticipated completion date is December 31, 2025.

We value your ongoing partnership and appreciate the cooperation of your staff throughout the audit process. Please let me know if you have any questions or require further information.

Sincerely,

Dr. Kim Hunter-Reed
Commissioner of Higher Education, Board of Regents
Chair, Louisiana Tuition Trust Authority



Office of the Vice President for Research,
Innovation, and Economic Development

P. O. Box 43610 • Lafayette, LA 70504-3610

Office: (337) 482-5811

Fax: (337) 482-5102

Université des Acadiens

February 26, 2026

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

Dear Mr. Waguespack,

Please find below the University's management response to the audit finding titled "Control Weakness and Noncompliance with Special Tests and Provisions Requirements."

Management Response

The University concurs with the finding.

This letter is provided in response to the audit finding related to Special Tests and Provisions requirements. The audit identified that UL Lafayette did not have adequately designed controls to ensure compliance with federal award requirements related to key personnel effort. Specifically, the auditors noted that key personnel were not involved in the project at the level required by the federal award or proposal submissions, prior approvals for changes in effort were not obtained from the federal grantor agency or pass-through entity when required, and time and effort certifications for key personnel were not sufficient to certify that the required level of effort was met.

Additionally, the audit determined that UL Lafayette did not have adequate controls in place to monitor key personnel effort on a timely basis to ensure required effort levels were maintained and that prior written approvals were obtained when applicable. The auditors further noted that annual and semiannual certifications alone were not sufficient to timely detect changes in key personnel effort that would require prior approval.

Our primary focus has been on ensuring that salaries charged to sponsored projects were accurate and did not exceed approved budgetary limits as required by sponsors. We are actively developing and implementing a documented procedure for effort reporting to address this issue going forward.

Corrective Action Plan

Dr. Kumer Das, the Interim Vice President of Research, Innovation and Economic Development will be responsible with overseeing all corrective actions to address this finding and strengthen compliance with federal key personnel effort monitoring requirements. The following corrective actions have been implemented or are in progress:

1. Realignment of Research Administration Functions

- Effective May 29, 2025, pre-award and post-award operations were consolidated under the Vice President for Research. This structural realignment strengthens oversight, improves coordination of proposal commitments and post-award monitoring, and enhances accountability across the grant lifecycle.

2. Comprehensive Business Process Mapping

- The University engaged Ellucian to conduct a comprehensive review of end-to-end grant management workflows. This process mapping initiative evaluated roles, responsibilities, and control points related to proposal development, award setup, payroll distribution, and effort certification. Knowledge transfer sessions have been scheduled for March and April 2026 with Ellucian consultants to support implementation of revised procedures and internal control enhancements.

3. Effort Tracking, Reconciliation, and Certification

To address the identified deficiencies, the University is implementing the following control enhancements:

- *Pre-Award Commitment Review:*
At the time of proposal submission, Pre-Award staff will review and document key personnel effort commitments to ensure proposed effort is reasonable, attainable, and aligned with institutional responsibilities. A centralized key personnel commitment tracker is under development and will be implemented by March 31, 2026.
- *Award-Level Commitment Reconciliation:*
Upon receipt of an award, the tracker will be updated to reflect sponsor-approved effort commitments. This will establish the baseline for post-award monitoring.
- *Quarterly or Semester-Based Effort Reviews:*
In addition to formal bi-annual certification cycles, the University will implement quarterly or semester-based internal effort reviews to provide timely identification of changes in key personnel commitment levels. The revised Standard Operating Procedure (SOP) will reflect this change.
- *Ongoing Monitoring and Payroll Reconciliation:*
Based on effort reviews, Post-Award will perform reconciliations of payroll charges and compare actual effort to committed effort levels. Variances will be reviewed with the Principal Investigator. Where reductions in effort exceed sponsor thresholds (e.g., greater than 25% reduction or disengagement exceeding three months), the Office of Research Administration and Compliance (ORAC) will determine whether prior approval or sponsor notification is required and will document the resolution.

**Office of the Vice President for Research,
Innovation, and Economic Development**

P.O. Box 43610 • Lafayette, LA 70504-3610

Office: (337) 482-5811

Fax: (337) 482-5102

Université des Acadiens

The University remains committed to making continuous improvements and appreciates your understanding of support as we address these challenges.



Dr. Kumer Das
Interim Vice President, Office of Research,
Innovation, and Economic Development



Dr. Ramesh Kolluru
President



February 20, 2026

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

Dear Mr. Waguespack,

Please find below the University's management response to the audit finding titled "Noncompliance with Subrecipient Monitoring Requirements".

Management Response

The University concurs with the finding.

This letter is provided in response to the audit finding related to Subrecipient Monitoring Compliance requirements. The audit identified that UL Lafayette did not adequately monitor subrecipients of the Research and Development (R&D) Cluster Programs.

While the University has focused on established subrecipient monitoring procedures intended to address federal compliance requirements, we acknowledge that documentation supporting certain monitoring activities—specifically risk assessments, evidence of financial and performance report reviews, and elements required within select subaward agreements—was not consistently maintained or readily available.

We are actively developing and implementing documented procedures to address this requirement going forward.

Corrective Action Plan

Dr. Kumer Das, the Interim Vice President of Research, Innovation and Economic Development will be responsible with overseeing all corrective actions to address this finding and strengthen compliance with federal subrecipient monitoring requirements. The following corrective actions have been implemented or are in progress:

1. Hiring of Subaward Coordinator

- A dedicated Subaward Coordinator position was filled in October of 2025 to centralize responsibility for subrecipient monitoring, invoice review, and compliance oversight for FY26 going forward.

2. Enhanced Monitoring Oversight

- A centralized subaward tracker was created at the beginning of February 2026. It is being used by the coordinator to track each subrecipient and their monitoring requirements. The tracker will allow the

**Office of the Vice President for Research,
Innovation, and Economic Development**

P.O. Box 43610 • Lafayette, LA 70504-3610

Office: (337) 482-5811

Fax: (337) 482-5102

Université des Acadiens

coordinator to perform risk assessments and acquire audit reports on a yearly basis. It will also be utilized to track and acquire financial and performance reports as per each subaward document.

3. Development and Implementation of Written Procedures

- Formal written procedures for subrecipient monitoring are being developed and implemented. These procedures will establish standardized processes for conducting and documenting risk assessments, collecting and reviewing audit reports, maintaining complete subaward records, reviewing invoices and performance reports, and documenting monitoring activities. Written procedures for subrecipient monitoring are in progress and are expected to be completed by the end of March 2026.

4. Training and Accountability

- Subrecipient Monitoring training was stepped up to bring the new Subaward Coordinator in line with Federal Subrecipient Monitoring requirements. We have held meetings with Attain, a consulting firm and sought guidance from colleagues at other Universities.

The University remains committed to ensuring full compliance with all subrecipient monitoring requirements and to maintaining strong stewardship of public funds.



Dr. Kumer Das
Interim Vice President, Office of Research,
Innovation, and Economic Development



Dr. Ramesh Kolluru
President

APPENDIX C

**Findings and Recommendations
Index by State Agency
for the Year Ended June 30, 2025**

STATE OF LOUISIANA
 Findings and Recommendations
 Index by State Agency

CAPITAL AREA HUMAN SERVICES DISTRICT

Inadequate Controls over and Noncompliance with Activities Allowed and Unallowed Requirements 29
 Inadequate Controls over and Noncompliance with Earmarking Requirements..... 30

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Control Weakness and Noncompliance Related to Cost Allocation Process..... 18
 Control Weakness over Temporary Assistance for Needy Families Requirements 32
 Inadequate Controls Related to Summer EBT Program for Children Reporting 25
 Noncompliance and Control Weakness over Temporary Assistance for Needy Families Child Support Cooperation Requirements 33
 Noncompliance and Control Weakness Related to Subrecipient Monitoring Requirements 34
 Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan 36
 Noncompliance with and Control Weakness over Adoption Assistance Eligibility Requirements 37
 Noncompliance with and Control Weaknesses over Foster Care Requirements..... 39
 Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act 41

LOUISIANA DEPARTMENT OF HEALTH

Inadequate Controls over Annual Financial Reporting 13
 Inadequate Controls over Billing for Behavioral Health Services 42
 Inadequate Internal Controls over Eligibility Determinations..... 44
 Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements 47
 Noncompliance with Disproportionate Share Hospital Payments 48
 Noncompliance with Earmarking Requirements..... 49
 Noncompliance with Fee-for-Service Provider Revalidation Requirements 51
 Noncompliance with Managed Care Provider Enrollment and Screening Requirement 52
 Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act 53

LOUISIANA STATE UNIVERSITY HEALTH SCIENCES CENTER – SHREVEPORT

Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements 19

ROAD HOME CORPORATION D/B/A LOUISIANA LAND TRUST

Inadequate Controls over Credit Cards and Bank Accounts..... 26

STATE OF LOUISIANA
Findings and Recommendations
Index by State Agency

Appendix C

Page No.

STUDENT TUITION ASSISTANCE AND REVENUE TRUST PROGRAM

Noncompliance and Control Weakness Over GEAR UP Scholarships 28

UNIVERSITY OF LOUISIANA AT LAFAYETTE

Control Weakness and Noncompliance with Special Tests and Provisions
Requirements 21

Noncompliance with Subrecipient Monitoring Requirements..... 23

APPENDIX D

Summary Schedule of Prior Audit Findings for the Year Ended June 30, 2025

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

* = Repeat findings are shown separately below; however, separate Schedule of Prior Audit Finding Forms from management are not provided when the status is consistent across prior years and there are no unresolved questioned costs.

| Fiscal Year | Single Audit Page No. | Initial Year of Finding | Finding Number | Finding Title |
|-------------|-----------------------|-------------------------|----------------|---------------|
|-------------|-----------------------|-------------------------|----------------|---------------|

Financial Statement Findings

Department of Treasury:

| | | | | |
|------|----|------|----------|---|
| 2024 | 13 | 2024 | 2024-001 | Inadequate Controls over Preparation of Financial Reporting Information |
|------|----|------|----------|---|

Louisiana Department of Health:

| | | | | | |
|------|------|------|----------|---|---|
| 2024 | 15 | 2021 | 2024-002 | Inadequate Controls over Annual Financial Reporting | |
| * | 2023 | 15 | 2021 | 2023-002 | Inadequate Controls over Annual Financial Reporting |
| * | 2022 | 16 | 2021 | 2022-002 | Inadequate Controls over Annual Financial Reporting |
| * | 2021 | 17 | 2021 | 2021-003 | Inadequate Controls over Annual Financial Reporting |

Federal Award Findings

Department of Children and Family Services:

| | | | | | |
|------|------|------|----------|--|--|
| 2024 | 22 | 2023 | 2024-003 | Control Weakness and Noncompliance Related to Cost Allocation Process | |
| 2023 | 22 | 2023 | 2023-003 | Control Weakness Related to Cost Allocation Process | |
| 2024 | 54 | 2024 | 2024-020 | Control Weakness over Social Services Block Grant Expenditures | |
| 2024 | 55 | 2024 | 2024-021 | Unauthorized Employee Fuel Transactions | |
| 2023 | 24 | 2023 | 2023-004 | Improper Employee Activity in Federal Programs | |
| 2022 | 32 | 2022 | 2022-008 | Improper Employee Activity in Federal Programs | |
| 2023 | 50 | 2021 | 2023-019 | Noncompliance with and Control Weakness over Social Services Block Grant Activities Allowed or Unallowed | |
| 2023 | 70 | 2023 | 2023-030 | Weakness in Controls over Payroll | |
| 2022 | 53 | 2016 | 2022-020 | Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan | |
| * | 2019 | 52 | 2016 | 2019-019 | Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan |
| * | 2016 | 80 | 2016 | 2016-032 | Control Weakness over Temporary Assistance for Needy Families (TANF) Work Verification Plan |
| 2022 | 55 | 2022 | 2022-021 | Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act | |

Department of Education:

| | | | | |
|------|----|------|----------|--|
| 2022 | 56 | 2022 | 2022-022 | Weaknesses in Controls over Child Care and Development Fund Grants |
|------|----|------|----------|--|

Executive Department - Division of Administration - Louisiana Office of Community Development:

| | | | | |
|------|----|------|----------|---|
| 2024 | 35 | 2021 | 2024-009 | Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act |
| 2023 | 35 | 2011 | 2023-010 | Inadequate Recovery of Small Rental Property Program Loans |
| 2022 | 34 | 2011 | 2022-009 | Inadequate Recovery of Small Rental Property Program Loans |
| 2021 | 43 | 2011 | 2021-012 | Inadequate Recovery of Small Rental Property Program Loans |
| 2023 | 37 | 2021 | 2023-011 | Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery |
| 2022 | 36 | 2021 | 2022-010 | Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery |
| 2021 | 47 | 2021 | 2021-014 | Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery |

| Assistance Listing Numbers | Federal Questioned Costs | Current Status of Finding | Current Status of Questioned Costs | Page No. |
|--|--------------------------|---|------------------------------------|----------|
| N/A | \$0 | Fully Corrected | N/A | D-9 |
| N/A | \$0 | Partially Corrected; Repeat in FY 2025 (Finding 2025-001), p. 13 | N/A | D-10 |
| N/A | \$0 | | N/A | |
| N/A | \$0 | | N/A | |
| N/A | \$0 | | N/A | |
| 10.551, 10.561, 93.558, 93.563, 93.658, 93.667 | \$4,685 | Partially Corrected; Repeat in FY 2025 (Finding 2025-002), p. 18 | Unresolved | D-12 |
| 10.551, 10.561, 93.563, 93.658, 93.667, 96.001 | \$10,749 | Partially Corrected | Unresolved | D-13 |
| 93.667 | \$0 | Not Corrected | N/A | D-15 |
| 93.658, 93.667 | \$37,746 | Fully Corrected | Unresolved | D-17 |
| 10.542, 10.551, 10.561, 10.649, 93.090, 93.556, 93.558, 93.563, 93.597, 93.599, 93.603, 93.645, 93.658, 93.659, 93.667, 93.669, 93.671, 93.674, 96.001 | \$16,349 | Fully Corrected | Unresolved | D-18 |
| 10.551, 10.561 | \$20,433 | Fully Corrected | Unresolved | D-19 |
| 93.667 | \$16,251,174 | Fully Corrected | Resolved | D-20 |
| 96.001 | \$0 | Fully Corrected | N/A | D-21 |
| 93.558 | \$0 | Partially Corrected | N/A | D-22 |
| 93.558 | \$0 | | N/A | |
| 93.558 | \$0 | | N/A | |
| 93.558, 93.658 | \$0 | Partially Corrected | N/A | D-23 |
| 93.575 | \$90,136 | Fully Corrected | Resolved | D-24 |
| 14.228 | \$0 | Partially Corrected | N/A | D-25 |
| 14.228 | \$9,555,233 | Partially Corrected | Unresolved | D-26 |
| 14.228 | \$2,635,609 | Partially Corrected | Unresolved | D-27 |
| 14.228 | \$4,335,784 | Partially Corrected | Unresolved | D-28 |
| 14.228 | \$56,116 | Partially Corrected | Unresolved | D-29 |
| 14.228 | \$121,650 | Partially Corrected | Unresolved | D-30 |
| 14.228 | \$901,739 | No Further Action Needed | No Further Action Needed | D-31 |

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

* = Repeat findings are shown separately below; however, separate Schedule of Prior Audit Finding Forms from management are not provided when the status is consistent across prior years and there are no unresolved questioned costs.

| Fiscal Year | Single Audit Page No. | Initial Year of Finding | Finding Number | Finding Title |
|-------------|-----------------------|-------------------------|----------------|---------------|
|-------------|-----------------------|-------------------------|----------------|---------------|

Governor's Office of Homeland Security and Emergency Preparedness:

| | | | | |
|------|------|------|----------|---|
| 2024 | 79 | 2023 | 2024-035 | Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act |
| * | 2023 | 72 | 2023-031 | Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act |

Louisiana Department of Health:

| | | | | | |
|------|------|------|----------|---|---|
| 2024 | 56 | 2024 | 2024-022 | Inadequate Controls over and Noncompliance with Matching and Reporting Requirements Related to the Cost Share Process | |
| * | 2024 | 58 | 2019 | 2024-023 | Inadequate Controls over Billing for Behavioral Health Services |
| * | 2023 | 53 | 2019 | 2023-021 | Inadequate Controls over Billing for Behavioral Health Services |
| * | 2022 | 60 | 2019 | 2022-025 | Inadequate Controls over Billing for Behavioral Health Services |
| * | 2021 | 118 | 2019 | 2021-055 | Inadequate Controls over Billing for Behavioral Health Services |
| * | 2020 | 102 | 2019 | 2020-046 | Inadequate Controls over Billing for Behavioral Health Services |
| * | 2019 | 58 | 2019 | 2019-022 | Inadequate Controls over Billing for Behavioral Health Services |
| 2024 | 59 | 2023 | 2024-024 | Inadequate Controls over Reporting and Matching Federal Compliance Requirements for the Medicaid and Children's Health Insurance Programs | |
| * | 2023 | 54 | 2023-022 | Inadequate Controls over Reporting and Other Federal Compliance Requirements for the Medicaid and Children's Health Insurance Programs | |
| 2024 | 61 | 2023 | 2024-025 | Inadequate Controls over Waiver and Support Coordination Service Providers | |
| * | 2023 | 56 | 2023-023 | Inadequate Controls over Waiver and Support Coordination Service Providers | |
| 2024 | 64 | 2020 | 2024-026 | Inadequate Internal Controls over Eligibility Determinations | |
| * | 2023 | 59 | 2020 | 2023-024 | Inadequate Internal Controls over Eligibility Determinations |
| * | 2022 | 65 | 2020 | 2022-028 | Inadequate Internal Controls over Eligibility Determinations |
| * | 2021 | 128 | 2020 | 2021-060 | Inadequate Internal Controls over Eligibility Determinations |
| * | 2020 | 112 | 2020 | 2020-051 | Inadequate Internal Control over Eligibility Determinations |
| 2024 | 67 | 2023 | 2024-027 | Noncompliance with and Inadequate Controls over Maternity Kick Payments | |
| 2023 | 62 | 2023 | 2023-025 | Noncompliance with and Inadequate Controls over Maternity Kick Payments | |
| 2024 | 69 | 2024 | 2024-028 | Noncompliance with Disproportionate Share Hospital Payments | |
| 2024 | 70 | 2018 | 2024-029 | Noncompliance with Managed Care Provider Enrollment and Screening Requirement | |
| * | 2023 | 64 | 2018 | 2023-026 | Noncompliance with Managed Care Provider Enrollment and Screening Requirement |
| * | 2022 | 67 | 2018 | 2022-029 | Noncompliance with Managed Care Provider Enrollment and Screening Requirement |
| * | 2021 | 131 | 2018 | 2021-061 | Noncompliance with Managed Care Provider Enrollment and Screening Requirement |
| * | 2020 | 114 | 2018 | 2020-052 | Noncompliance with Managed Care Provider Enrollment Requirement |
| * | 2019 | 73 | 2018 | 2019-030 | Noncompliance with Managed Care Provider Enrollment Requirement |
| * | 2018 | 71 | 2018 | 2018-028 | Noncompliance with Managed Care Provider Enrollment Requirement |
| 2024 | 71 | 2024 | 2024-030 | Noncompliance with Medicaid Federal Matching and Reporting Requirements Related to a Means of Financing Reallocation | |
| 2024 | 73 | 2022 | 2024-031 | Weakness in Controls over and Noncompliance with Provider Overpayments | |
| * | 2023 | 65 | 2022 | 2023-027 | Weakness in Controls over and Noncompliance with Provider Overpayments |
| * | 2022 | 70 | 2022 | 2022-031 | Weakness in Controls over and Noncompliance with Provider Overpayments |
| 2023 | 51 | 2021 | 2023-020 | Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements | |
| 2022 | 59 | 2021 | 2022-024 | Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements | |

| Assistance Listing Numbers | Federal Questioned Costs | Current Status of Finding | Current Status of Questioned Costs | Page No. |
|----------------------------|--------------------------|---|--|----------|
| 97.029, 97.039 | \$0 | Fully Corrected | N/A | D-32 |
| 97.029 | \$0 | | N/A | |
| 93.778 | \$87,591,863 | Fully Corrected | Resolved | D-33 |
| 93.767, 93.778 | \$0 | Partially Corrected; Repeat in FY 2025 (Finding 2025-018), p. 42 | N/A | D-34 |
| 93.767, 93.778 | \$0 | | N/A | |
| 93.767, 93.778 | \$0 | | N/A | |
| 93.767, 93.778 | \$0 | | N/A | |
| 93.767, 93.778 | \$0 | | N/A | |
| 93.767, 93.778 | \$1,429,611 | | Resolved in FY 2023 | |
| 93.767, 93.778 | \$0 | Fully Corrected | N/A | D-36 |
| 93.767, 93.778 | \$14,944,898 | | Resolved in FY 2024 | |
| 93.778 | \$17,402 | Fully Corrected | Resolved | D-37 |
| 93.778 | \$23,569 | | Resolved in FY 2024 | |
| 93.767, 93.778 | \$34,835 | Not Corrected; Repeat in FY 2025 (Finding 2025-019), p. 44 | Resolved | D-38 |
| 93.767, 93.778 | \$232,275 | | Resolved in FY 2024 | |
| 93.767, 93.778 | \$77,983 | | No Further Action Needed in FY 2023 | |
| 93.767, 93.778 | \$2,716 | | No Further Action Needed in FY 2022 | |
| 93.767, 93.778 | \$18,143 | | No Further Action Needed in FY 2021 | |
| 93.767, 93.778 | \$172,802 | Fully Corrected | Unresolved | D-40 |
| 93.767, 93.778 | \$967,137 | Fully Corrected | Resolved | D-41 |
| 93.778 | \$4,225,716 | Not Corrected; Repeat in FY 2025 (Finding 2025-021), p. 48 | Resolved | D-42 |
| 93.767, 93.778 | \$0 | Not Corrected; Repeat in FY 2025 (Finding 2025-024), p. 52 | N/A | D-44 |
| 93.767, 93.778 | \$0 | | N/A | |
| 93.767, 93.778 | \$0 | | N/A | |
| 93.767, 93.778 | \$0 | | N/A | |
| 93.767, 93.778 | \$0 | | N/A | |
| 93.767, 93.778 | \$0 | | N/A | |
| 93.778 | \$0 | | N/A | |
| 93.778 | \$168,070,442 | Fully Corrected | Unresolved | D-46 |
| 93.767, 93.778 | \$0 | Fully Corrected | N/A | D-47 |
| 93.767, 93.778 | \$0 | | N/A | |
| 93.767, 93.778 | \$0 | | N/A | |
| 93.778 | \$128,211 | Fully Corrected | Unresolved | D-48 |
| 93.778 | \$765,564 | Fully Corrected | Unresolved | D-49 |

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

* = Repeat findings are shown separately below; however, separate Schedule of Prior Audit Finding Forms from management are not provided when the status is consistent across prior years and there are no unresolved questioned costs.

| Fiscal Year | Single Audit Page No. | Initial Year of Finding | Finding Number | Finding Title |
|-------------|-----------------------|-------------------------|----------------|---------------|
|-------------|-----------------------|-------------------------|----------------|---------------|

Louisiana Department of Health - Office of Public Health:

| | | | | |
|--------|----|------|----------|---|
| 2024 | 74 | 2024 | 2024-032 | Inadequate Controls over and Noncompliance with Federal Financial Reporting |
| 2023 | 67 | 2020 | 2023-028 | Inadequate Controls over Payroll |
| * 2022 | 23 | 2020 | 2022-004 | Inadequate Controls over Payroll |
| * 2021 | 26 | 2020 | 2021-005 | Inadequate Controls over Payroll |
| * 2020 | 25 | 2020 | 2020-006 | Inadequate Controls over Payroll |

Louisiana State University and Related Campuses:

| | | | | |
|------|----|------|----------|---|
| 2024 | 76 | 2024 | 2024-033 | Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements at Pennington Biomedical Research Center |
|------|----|------|----------|---|

Louisiana State University at Shreveport:

| | | | | |
|------|----|------|----------|--|
| 2024 | 41 | 2024 | 2024-012 | Failure to Return Title IV Funds in Required Time Frames |
| 2024 | 43 | 2024 | 2024-013 | Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security |

Louisiana State University Health Sciences Center – New Orleans:

| | | | | |
|------|----|------|----------|--|
| 2024 | 44 | 2024 | 2024-014 | Control Weakness over Direct Loans Monthly Reconciliations |
| 2024 | 46 | 2024 | 2024-015 | Inaccurate Reporting of Student Enrollment Status |

Louisiana State University Health Sciences Center - Shreveport:

| | | | | |
|--------|-----|------|----------|--|
| 2024 | 24 | 2019 | 2024-004 | Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements |
| * 2023 | 68 | 2019 | 2023-029 | Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements |
| * 2022 | 75 | 2019 | 2022-034 | Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements |
| * 2021 | 144 | 2019 | 2021-069 | Weakness in Controls with Special Tests and Provisions Requirements |
| * 2020 | 128 | 2019 | 2020-061 | Weakness in Controls with Special Tests and Provisions Requirements |
| * 2019 | 84 | 2019 | 2019-036 | Weakness in Controls with Special Tests and Provisions Requirements |
| 2024 | 26 | 2019 | 2024-005 | Noncompliance with and Weakness in Controls over Federal Research and Development Expenses |
| 2023 | 28 | 2019 | 2023-006 | Noncompliance with and Weakness in Controls over Federal Research and Development Expenses |
| 2022 | 25 | 2019 | 2022-005 | Noncompliance with and Weakness in Controls over Federal Research and Development Expenses |
| * 2021 | 31 | 2019 | 2021-007 | Noncompliance with and Weakness in Controls over Federal Research and Development Expenses |
| * 2020 | 29 | 2019 | 2020-008 | Weaknesses in Controls over Federal Research and Development Expenses |
| * 2019 | 85 | 2019 | 2019-037 | Weaknesses in Controls over Federal Research and Development Expenses |

Louisiana Tech University:

| | | | | |
|------|----|------|----------|--|
| 2024 | 77 | 2024 | 2024-034 | Misappropriation of Research and Development Cluster Funds |
|------|----|------|----------|--|

| Assistance Listing Numbers | Federal Questioned Costs | Current Status of Finding | Current Status of Questioned Costs | Page No. |
|--|--------------------------|--|------------------------------------|----------|
| 93.069 | \$0 | Fully Corrected | N/A | D-50 |
| 93.069, 93.940 | \$0 | Fully Corrected | N/A | D-51 |
| 10.557, 93.069, 93.323, 93.940 | \$0 | | N/A | |
| 10.557, 21.019, 93.069, 93.323, 93.940 | \$0 | | N/A | |
| 21.019, 93.069, 93.940 | \$3,151 | | Resolved in FY 2021 | |
| 93.307, 93.393, 93.847, 93.866 | \$0 | Fully Corrected | N/A | D-52 |
| 84.063, 84.268 | \$101,159 | Fully Corrected | Resolved | D-53 |
| 84.063, 84.268 | \$0 | Partially Corrected | N/A | D-54 |
| 84.268 | \$0 | Fully Corrected | N/A | D-55 |
| 84.268 | \$0 | Fully Corrected | N/A | D-56 |
| 12.420, 43.001, 93.113, 93.121, 93.213, 93.273, 93.393, 93.395, 93.396, 93.837, 93.838, 93.839, 93.846, 93.847, 93.853, 93.855, 93.859, 93.865, 93.866, 93.867 | \$0 | Partially Corrected; Repeat in FY 2025 (Finding 2025-003), p. 19 | N/A | D-57 |
| 93.859 | \$0 | | N/A | |
| 93.853, 93.859 | \$0 | | N/A | |
| 93.393, 93.859 | \$0 | | N/A | |
| 93.837, 93.855, 93.859 | \$0 | | N/A | |
| 93.859 | \$0 | N/A | N/A | |
| 12.420, 43.001, 93.113, 93.213, 93.273, 93.307, 93.393, 93.396, 93.399, 93.837, 93.846, 93.847, 93.853, 93.855, 93.859, 93.866, 93.867 | \$2,686 | Fully Corrected | Resolved | D-59 |
| 43.001, 43.003, 43.008, 93.113, 93.213, 93.273, 93.393, 93.396, 93.399, 93.837, 93.847, 93.853, 93.855, 93.859, 93.865 | \$2,619 | Fully Corrected | Resolved | D-61 |
| 10.310, 43.001, 93.113, 93.121, 93.213, 93.393, 93.395, 93.396, 93.399, 93.837, 93.839, 93.846, 93.853, 93.855, 93.859, 93.867, 93.928 | \$29,397 | Fully Corrected | Resolved | D-63 |
| 43.001, 43.003, 43.008, 47.074, 93.107, 93.113, 93.121, 93.213, 93.253, 93.273, 93.393, 93.395, 93.396, 93.399, 93.837, 93.838, 93.846, 93.847, 93.853, 93.855, 93.859, 93.865, 93.867, 93.898, 93.918, 93.928, 93.994 | \$0 | | N/A | |
| 12.420, 93.113, 93.121, 93.273, 93.393, 93.395, 93.396, 93.837, 93.847, 93.855, 93.859, 93.867 | \$0 | | N/A | |
| 93.395, 93.853, 93.859 | \$0 | | N/A | |
| 93.242, 93.853 | \$206,451 | Fully Corrected | Resolved | D-65 |

**STATE OF LOUISIANA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

* = Repeat findings are shown separately below; however, separate Schedule of Prior Audit Finding Forms from management are not provided when the status is consistent across prior years and there are no unresolved questioned costs.

| Fiscal Year | Single Audit Page No. | Initial Year of Finding | Finding Number | Finding Title |
|-------------|-----------------------|-------------------------|----------------|---------------|
|-------------|-----------------------|-------------------------|----------------|---------------|

Louisiana Workforce Commission:

| | | | | | |
|---|------|----|------|----------|---|
| | 2024 | 37 | 2019 | 2024-010 | Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements |
| * | 2023 | 39 | 2019 | 2023-012 | Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements |
| * | 2022 | 38 | 2019 | 2022-011 | Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements |
| * | 2021 | 56 | 2019 | 2021-019 | Noncompliance with Subrecipient Monitoring Requirements |
| * | 2020 | 43 | 2019 | 2020-014 | Noncompliance with Subrecipient Monitoring Requirements |
| * | 2019 | 38 | 2019 | 2019-011 | Noncompliance with Subrecipient Monitoring Requirements |
| | 2024 | 39 | 2023 | 2024-011 | Noncompliance and Inadequate Controls Related to Reporting Requirements for the Federal Funding Accountability and Transparency Act |
| * | 2023 | 41 | 2023 | 2023-013 | Noncompliance and Inadequate Controls Related to Reporting Requirements for the Federal Funding Accountability and Transparency Act |

Southern University at Baton Rouge:

| | | | | | |
|---|------|-----|------|----------|--|
| | 2024 | 47 | 2024 | 2024-016 | Control Weakness over and Noncompliance with Enrollment Reporting |
| | 2024 | 49 | 2024 | 2024-017 | Control Weakness over and Noncompliance with Return of Title IV Funds |
| | 2024 | 51 | 2024 | 2024-018 | Inadequate Internal Controls and Noncompliance with Cash Management Requirements |
| | 2023 | 47 | 2021 | 2023-017 | Control Weakness over Higher Education Emergency Relief Fund Requirements |
| * | 2022 | 47 | 2021 | 2022-016 | Control Weakness over Higher Education Emergency Relief Fund Requirements |
| * | 2021 | 100 | 2021 | 2021-044 | Control Weaknesses over Higher Education Emergency Relief Fund Requirements |

University of Louisiana at Lafayette:

| | | | | | |
|---|------|----|------|----------|--|
| | 2024 | 30 | 2021 | 2024-006 | Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards |
| | 2023 | 31 | 2021 | 2023-007 | Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards |
| | 2022 | 28 | 2021 | 2022-006 | Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards |
| * | 2021 | 38 | 2021 | 2021-009 | Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards |
| | 2024 | 32 | 2024 | 2024-007 | Noncompliance with Period of Performance Requirements |
| | 2024 | 33 | 2021 | 2024-008 | Noncompliance with Subrecipient Monitoring Requirements |
| * | 2023 | 33 | 2021 | 2023-008 | Noncompliance with Subrecipient Monitoring Requirements |
| * | 2022 | 30 | 2021 | 2022-007 | Noncompliance with Subrecipient Monitoring Requirements |
| * | 2021 | 39 | 2021 | 2021-010 | Noncompliance with Subrecipient Monitoring Requirements |

University of Louisiana at Monroe:

| | | | | | |
|--|------|----|------|----------|--|
| | 2024 | 52 | 2024 | 2024-019 | Noncompliance and Inadequate Controls over Direct Loan Monthly Reconciliations |
|--|------|----|------|----------|--|

| Assistance Listing Numbers | Federal Questioned Costs | Current Status of Finding | Current Status of Questioned Costs | Page No. |
|--|--------------------------|---|------------------------------------|----------|
| 17.258, 17.259, 17.278 | \$0 | Fully Corrected | N/A | D-66 |
| 17.258, 17.259, 17.278 | \$0 | | N/A | |
| 17.258, 17.259, 17.278 | \$0 | | N/A | |
| 17.258, 17.259, 17.278 | \$0 | | N/A | |
| 17.258, 17.259, 17.278 | \$0 | | N/A | |
| 17.258, 17.259, 17.278 | \$0 | | N/A | |
| 17.258, 17.259, 17.278 | \$0 | Fully Corrected | N/A | D-67 |
| 17.258, 17.259, 17.278 | \$0 | | N/A | |
| 84.063, 84.268 | \$0 | Partially Corrected | N/A | D-68 |
| 84.063, 84.268 | \$39,555 | Partially Corrected | Resolved | D-70 |
| 84.063, 84.268 | \$0 | Fully Corrected | N/A | D-72 |
| 84.425F | \$0 | Fully Corrected | N/A | D-73 |
| 84.425F | \$1,878,773 | | Resolved in FY 2023 | |
| 84.425E, 84.425F, 84.425J | \$900 | | Resolved in FY 2022 | |
| 47.050, 93.242, 93.855 | \$18,707 | Not Corrected; Repeat in FY 2025 (Finding 2025-004), p. 21 | Unresolved | D-74 |
| 10.unknown, 11.431, 16.unknown, 47.050, 47.070, 47.083, 81.049, 81.086, 93.855, 93.RD29, 97.067 | \$612 | | Unresolved | D-75 |
| 10.912, 10.923, 10.924, 10.931, 14.228, 15.424, 47.041, 93.575, 93.596, 93.855, 93.865, 97.067 | \$4,520 | | No Further Action Needed | D-76 |
| 15.957, 43.008, 47.070, 47.076, 93.242, 93.855, 93.RD29 | \$11,482 | | Resolved in FY 2022 | |
| 43.008, 81.089 | \$63,790 | Fully Corrected | Unresolved | D-78 |
| 12.431, 15.424, 47.083, 81.086, 93.855 | \$0 | Partially Corrected; Repeat in FY 2025 (Finding 2025-005), p. 23 | N/A | D-79 |
| 43.008, 47.050, 47.083, 93.855 | \$0 | | N/A | |
| 11.417, 47.076, 47.083 | \$0 | | N/A | |
| 47.076, 93.855 | \$0 | | N/A | |
| 84.268 | \$0 | Partially Corrected | N/A | D-80 |



John Fleming, MD
LOUISIANA STATE TREASURER

(225) 342-0010
www.treasury.la.gov

Post Office Box 44154
Baton Rouge, LA 70804

October 23, 2025

Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2024-001, Page 13 |
| Entity Name | Department of Treasury |
| Finding Title | Inadequate Controls over Preparation of Financial Reporting Information |
| Initial Year of Repeat Finding (<i>if applicable</i>) | N/A |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | N/A |
| Federal Grantor Agency (ies) | N/A |
| Assistance Listing Number (s) | N/A |
| Pass-Through Entity Name (<i>if applicable</i>) | N/A |
| Amount of Questioned Costs in Finding | None |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 10, 2025

Schedule of Prior Audit Findings

| | |
|---|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-002, pages 15-17 |
| Entity Name | 307 – Louisiana Department of Health – Office of the Secretary |
| Finding Title | Inadequate Controls over annual Financial Reporting |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2021 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2021-003, 2022-002, 2023-002 |
| Federal Grantor Agency (ies) | N/A |
| Assistance Listing Number (s) | N/A |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Partially Corrected |
| Description of Finding Status | <u>Implemented</u> : Engagement of subject matter experts, training initiatives, review/approval enhancements, and error analysis protocols. |

| | |
|--|--|
| | <p><u>In progress:</u> Continued refinement of reasonableness tests, comparison/analysis tools, and OSRAP clarifications.</p> <p><u>Outcome:</u> Despite progress, audit adjustments tied to financial reporting mean the deficiency has not been fully resolved, and the finding will carry forward into FY 2025.</p> |
|--|--|



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024 – 003, pg. 22 |
| Entity Name | 360 - Department of Children & Family Services |
| Finding Title | Control Weakness and Noncompliance Related to Cost Allocation Process |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2023 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2023-003 |
| Federal Grantor Agency (ies) | U.S. Department of Agriculture, U.S. Department of Health & Human Services |
| Assistance Listing Number (s) | 10.551/561, 93.558/563/658/667, 96.001 |
| Pass-Through Entity Name <i>(if applicable)</i> | |
| Amount of Questioned Costs in Finding | \$4,685 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | No costs have been recovered. |
| Status of Finding | Partially Corrected |
| Description of Finding Status | The Cost Allocation Unit will update the Public Assistance Cost Allocation Plan (PACAP) to include any cost pool information when changes occur. Plan updates will be submitted semi-annually as expected. |



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

| | |
|--|--|
| Sing Audit Report Year | 2023 |
| Finding Reference Number | 2023 – 003, pg. 22 |
| Entity’s Name | 360 - Department of Children & Family Services |
| Finding Title | Control Weakness Related to Cost Allocation Process |
| Initial Year of Finding | 2023 |
| All Prior Year Finding Reference Numbers for Repeat Findings (if applicable) | |
| Federal Grantor Agency (ies) | U.S. Department of Agriculture, U.S. Department of Health & Human Services, Social Security Administration |
| Assistance Listing Number (s) | 10.551/561, 93.563/658/667, 96.001 |
| “Pass-Through Entity” (if applicable) | |
| Amount of Questioned Costs in Finding | \$10,749 |
| Status of Questioned Costs | Unresolved |
| Briefly describe the status of the Questioned Costs | Feds have not been in contact with DCFS to negotiate or to discuss the questioned cost |
| Status of Finding | Partially Corrected |
| Provide a description of the finding status | The Cost Allocation Unit has implemented a review process to ensure that supporting data is accurate prior to processing monthly statistics. The Program Consultant will run all reports used by the Cost Allocation Unit each month and submit the reports to the Program Manager for approval. The Program Manager will verify the accuracy of the report dates and supporting |

November 20, 2025

Page 2

| | |
|--|--|
| | documentation, sign the reports, and return them to the Program Consultant for processing monthly stats. |
|--|--|



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024 – 020, pg.54 |
| Entity Name | 360 - Department of Children & Family Services |
| Finding Title | Control Weakness over Social Services Block Grant Expenditures |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2024 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | |
| Federal Grantor Agency (ies) | U.S. Department of Health & Human Services |
| Assistance Listing Number (s) | 93.667 |
| Pass-Through Entity Name <i>(if applicable)</i> | |
| Amount of Questioned Costs in Finding | \$0 |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Not Corrected |
| Description of Finding Status | The corrective actions developed for the 2024-020 findings have been determined insufficient to fully address the control weaknesses identified. Although the Corrective Action of automating the 211, 212, and 213 TIPS forms into DocuSign has shown success, there are still control weaknesses related to the 106b authorizations. There was also a control weakness noted in the segregation of duties between the certifier and the approver on the TIPS documents. To |

| | |
|--|--|
| | <p>address this, 106bs will be added to DocuSign to automate the process and make the forms more readily available for proof of authorizations. There will also be an automation to the process for segregation of duties and an update to the policy related to the 106b form. A repository is being developed to house 106b approvals for monitoring and audit purposes.</p> |
|--|--|



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024 – 021, pg. 55 |
| Entity Name | 360 - Department of Children & Family Services |
| Finding Title | Unauthorized Employee Fuel Transactions |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2024 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.658/667 |
| Pass-Through Entity Name <i>(if applicable)</i> | |
| Amount of Questioned Costs in Finding | \$37,746 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | \$32,555 has been recouped by ACF through a negative grant award. |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action has been taken. |



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2023 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2023 – 004, pg.24 |
| Entity Name | 360 - Department of Children & Family Services |
| Finding Title | Improper Employee Activity in Federal Programs |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2023 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | |
| Federal Grantor Agency (ies) | U.S. Department of Agriculture, U.S. Department of Health & Human Services, Social Security Administration |
| Assistance Listing Number (s) | 10.542/551/561/649, 93.090/556/558/563/597/599/603/645/658 /659/667/669/671/674, 96.001 |
| Pass-Through Entity Name <i>(if applicable)</i> | |
| Amount of Questioned Costs in Finding | \$16,349 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | No costs recovered at this time. |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

| | |
|---|--|
| Single Audit Report Year | 2022 |
| Finding Reference and Page Number (from most recent Single Audit report) | 2022 – 008, pg.32 |
| Entity Name | 360 - Department of Children & Family Services |
| Finding Title | Improper Employee Activity in Federal Programs |
| Initial Year of Repeat Finding (if applicable) | 2022 |
| All Prior Year Finding Reference Numbers for Repeat Finding (if applicable) | |
| Federal Grantor Agency (ies) | U.S. Department of Agriculture |
| Assistance Listing Number (s) | 10.551/561 |
| Pass-Through Entity Name (if applicable) | |
| Amount of Questioned Costs in Finding | \$20,433 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | \$11,850 has been recovered |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2023 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2023 – 019, pg. 50 |
| Entity Name | 360 - Department of Children & Family Services |
| Finding Title | Noncompliance with and Control Weakness over Social Services Block Grant Activities Allowed or Unallowed |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2021 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2021-052 |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.667 |
| Pass-Through Entity Name <i>(if applicable)</i> | |
| Amount of Questioned Costs in Finding | \$16,251,174 |
| Status of Questioned Costs | Resolved |
| Brief Description of Status of Questioned Costs | DCFS received a letter dated 10/04/2024 from ACF revising their conclusion. Originally, ACF stated SSBG may not be used to pay salaries of intended beneficiaries as a social service, such as in a work program. However, ACF revised their conclusion that this restriction is not intended to prohibit the use of funds for payment of wages of non-beneficiaries who are providing services directed at the goals of SSBG. |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2023 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2023 – 030, pg.70 |
| Entity Name | 360 - Department of Children & Family Services |
| Finding Title | Weakness in Controls over Payroll |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2023 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | |
| Federal Grantor Agency (ies) | Social Security Administration |
| Assistance Listing Number (s) | 96.001 |
| Pass-Through Entity Name <i>(if applicable)</i> | |
| Amount of Questioned Costs in Finding | \$0 |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action has been taken. |



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2022 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2022 – 020, pg.53 |
| Entity Name | 360 - Department of Children & Family Services |
| Finding Title | Noncompliance and Control Weakness Related to the Temporary Assistance for Needy Families Work Verification Plan |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2016 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2019-019, 2016-032 |
| Federal Grantor Agency (ies) | U.S. Department of Health & Human Services |
| Assistance Listing Number (s) | 93.558 |
| Pass-Through Entity Name <i>(if applicable)</i> | |
| Amount of Questioned Costs in Finding | \$0 |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Partially Corrected |
| Description of Finding Status | Louisiana Works STEP personnel are utilizing the FileNet and TuaPath systems to store work activity documentation and working to fully engage all participants in work activities. Their progress will be continuously monitored. There is no anticipated completion date for this corrective action. |



State of Louisiana

Louisiana Department of Children and Family Services

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2022 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2022 – 021, pg.55 |
| Entity Name | 360 - Department of Children & Family Services |
| Finding Title | Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2022 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | |
| Federal Grantor Agency (ies) | U.S. Department of Health & Human Services |
| Assistance Listing Number (s) | 93.558/658 |
| Pass-Through Entity Name <i>(if applicable)</i> | |
| Amount of Questioned Costs in Finding | \$0 |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Partially Corrected |
| Description of Finding Status | Corrective action is in process. However, due to the timeline of implementation, conflicting obligations, large amounts of information not received until July/August, and limited staff with access to the system, not all information was received and entered by the Fiscal year close. |



LOUISIANA DEPARTMENT OF EDUCATION

Schedule of Prior Audit Findings

| | |
|---|--|
| Finding Reference Number | 2022-022 |
| Entity's Name | Education, Department of |
| Finding Title | Weaknesses in Controls over Child Care and Development Fund Grants |
| Single Audit Report Year | 2022 |
| Initial Year of Finding | 2022 |
| Page Number (from Single Audit report) | 56 |
| Federal Grantor Agency (ies) | U.S Department of Health and Human Services |
| CFDA Number (s) | 93.575 |
| "Pass-Through Entity" (if applicable) | Not Applicable |
| Amount of Questioned Costs in Finding | \$90,136 |
| Status of Questioned Costs | Resolved |
| Briefly describe the status of the Questioned Costs | The LDOE has been able to resolve \$69,463 of the noted questioned costs. The LDOE has submitted the remaining \$20,673.24 to the Louisiana Department of Revenue for collections. |
| Status of Finding | Fully Corrected |
| Provide a description of the finding status | Corrective action was taken |

Louisiana Believes.

Office of Community Development

Disaster Recovery Unit

State of Louisiana

Division of Administration

JOHN BEL EDWARDS
GOVERNOR



JAY DARDENNE
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-009, p.35 |
| Entity Name | Executive Department – Division of Administration – Louisiana Office of Community Development |
| Finding Title | Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2021 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2021-013 |
| Federal Grantor Agency (ies) | U.S. Department of Housing and Urban Development |
| Assistance Listing Number (s) | 14.228 |
| Pass-Through Entity Name <i>(if applicable)</i> | |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Partially Corrected |
| Description of Finding Status | LOCD has corrected the inaccuracies reported. LOCD continues to review policies and procedures for FFATA compliance to properly establish and implement adequate internal controls. LOCD has since revised processes to make FFATA entries more frequently to prevent delays in reporting. |

Louisiana Office of Community Development
Disaster Recovery
 Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2023 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2023-010, p.35 |
| Entity Name | Executive Department – Division of Administration – Louisiana Office of Community Development |
| Finding Title | Inadequate Recovery of Small Rental Property Program Loans |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2011 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2022-009, 2021-012, 2020-011, 2019-009, 2018-015, 2017-011, 2016-017, 2015-011, 2014-006, 2013-007, 2012. 2011 |
| Federal Grantor Agency (ies) | U.S. Department of Housing and Urban Development |
| Assistance Listing Number (s) | 14.228 |
| Pass-Through Entity Name <i>(if applicable)</i> | |
| Amount of Questioned Costs in Finding | \$9,555,233 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to LOCD |
| Status of Finding | Partially Corrected |
| Description of Finding Status | LOCD continues to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant borrower's situation and to formulate an approach to collection efforts if needed. |

Louisiana Office of Community Development
Disaster Recovery
 Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2022 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2022-009, p.34 |
| Entity Name | Executive Department – Division of Administration – Louisiana Office of Community Development |
| Finding Title | Inadequate Recovery of Small Rental Property Program Loans |
| Initial Year of Repeat Finding (<i>if applicable</i>) | 2011 |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | 2021-012, 2020-011, 2019-009, 2018-015, 2017-011, 2016-017, 2015-011, 2014-006, 2013-007, 2012. 2011 |
| Federal Grantor Agency (ies) | U.S. Department of Housing and Urban Development |
| Assistance Listing Number (s) | 14.228 |
| Pass-Through Entity Name (<i>if applicable</i>) | |
| Amount of Questioned Costs in Finding | \$2,635,609 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to LOCD |
| Status of Finding | Partially Corrected |
| Description of Finding Status | LOCD continues to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant borrower's situation and to formulate an approach to collection efforts if needed. |

Louisiana Office of Community Development
Disaster Recovery
 Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2021 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2021-012, p.43 |
| Entity Name | Executive Department – Division of Administration – Louisiana Office of Community Development |
| Finding Title | Inadequate Recovery of Small Rental Property Program Loans |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2011 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2020-011, 2019-009, 2018-015, 2017-011, 2016-017, 2015-011, 2014-006, 2013-007, 2012, 2011 |
| Federal Grantor Agency (ies) | U.S. Department of Housing and Urban Development |
| Assistance Listing Number (s) | 14.228 |
| Pass-Through Entity Name <i>(if applicable)</i> | |
| Amount of Questioned Costs in Finding | \$4,335,784 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | There is an approved recovery process which is being followed and those that have been determined to be non-compliant have been notified. To date, HUD has not issued a final disallowance or payment demand to LOCD |
| Status of Finding | Partially Corrected |
| Description of Finding Status | LOCD continues to work with HUD staff to determine the level of flexibility that the state has in addressing each non-compliant borrower's situation and to formulate an approach to collection efforts if needed. |

Louisiana Office of Community Development
Disaster Recovery
 Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2023 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2023-011, p.37 |
| Entity Name | Executive Department – Division of Administration – Louisiana Office of Community Development |
| Finding Title | Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2021 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2022-010; 2021-014 |
| Federal Grantor Agency (ies) | U.S. Department of Housing and Urban Development |
| Assistance Listing Number (s) | 14.228 |
| Pass-Through Entity Name <i>(if applicable)</i> | |
| Amount of Questioned Costs in Finding | \$56,116 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | LOCD has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to LOCD. |
| Status of Finding | Partially Corrected |
| Description of Finding Status | The 2016 Restore Louisiana Homeowner Assistance Program is now closed and all noncompliant applicants have been identified and placed in recapture. LOCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. |

Louisiana Office of Community Development
Disaster Recovery
 Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2022 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2022-010, p.36 |
| Entity Name | Executive Department – Division of Administration – Louisiana Office of Community Development |
| Finding Title | Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2021 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2021-014 |
| Federal Grantor Agency (ies) | U.S. Department of Housing and Urban Development |
| Assistance Listing Number (s) | 14,228 |
| Pass-Through Entity Name <i>(if applicable)</i> | |
| Amount of Questioned Costs in Finding | \$121,650 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | LOCD has an approved Grant Recovery process in place and continues to work with HUD on compliance and recovery requirements. To date, HUD has not issued a final disallowance or payment demand to LOCD. |
| Status of Finding | Partially Corrected |
| Description of Finding Status | The 2016 Restore Louisiana Homeowner Assistance Program is now closed and all noncompliant applicants have been identified and placed in recapture. LOCD will continue its efforts to recover those awards determined to be ineligible in accordance with policies and procedures that are acceptable to HUD. |

Louisiana Office of Community Development
Disaster Recovery
 Division of Administration

JEFF LANDRY
GOVERNOR



TAYLOR F. BARRAS
COMMISSIONER OF ADMINISTRATION

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2021 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2021-014, p.47 |
| Entity Name | Executive Department – Division of Administration – Louisiana Office of Community Development |
| Finding Title | Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2021 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | None |
| Federal Grantor Agency (ies) | U.S. Department of Housing and Urban Development |
| Assistance Listing Number (s) | 14.228 |
| Pass-Through Entity Name <i>(if applicable)</i> | |
| Amount of Questioned Costs in Finding | \$901,739 |
| Status of Questioned Costs | No Further Action Needed |
| Brief Description of Status of Questioned Costs | It has been two years since the audit report in which the finding occurred and submitted to the Federal clearinghouse. The Federal agency (HUD) is not currently following up with the state on the audit finding and no management decision was issued. |
| Status of Finding | No Further Action Needed |
| Description of Finding Status | It has been two years since the audit report in which the finding occurred and submitted to the Federal clearinghouse. The Federal agency (HUD) is not currently following up with the state on the audit finding and no management decision was issued. |

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

JEFF LANDRY
GOVERNOR



JASON P MAHFOUZ
BRIGADIER GENERAL
DIRECTOR

Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2024-035; 79 |
| Entity Name | 111 – Homeland Security and Emergency Preparedness, Governor's Office of |
| Finding Title | Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act |
| Initial Year of Repeat Finding (<i>if applicable</i>) | 2023 |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | 2023-031; 72 |
| Federal Grantor Agency (ies) | U.S Department of Homeland Security |
| Assistance Listing Number (s) | 97.029, 97.039 |
| Pass-Through Entity Name (<i>if applicable</i>) | |
| Amount of Questioned Costs in Finding | NA |
| Status of Questioned Costs | NA |
| Brief Description of Status of Questioned Costs | NA |
| Status of Finding | Fully corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

| | |
|---|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-022, pages 56-57 |
| Entity Name | 307 – Louisiana Department of Health – Office of the Secretary |
| Finding Title | Inadequate Controls over and Noncompliance with Matching and Reporting Requirements Related to the Cost Share Process |
| Initial Year of Repeat Finding <i>(if applicable)</i> | N/A |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | N/A |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.778 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | \$87,591,863 |
| Status of Questioned Costs | Resolved |
| Brief Description of Status of Questioned Costs | The \$87,591,863 was never reported on the CMS-64, and no federal funds were drawn. As such, there are no questioned costs to resolve. |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 10, 2025

Schedule of Prior Audit Findings

| | |
|---|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-023, pages 58-60 |
| Entity Name | 307 – Louisiana Department of Health – Office of the Secretary |
| Finding Title | Inadequate Controls over Billing for Behavioral Health Services |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2019 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2019-022, 2020-046, 2021-055, 2022-025, 2023-021 |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.767, 93.778 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Partially Corrected |
| Description of Finding Status | LDH’s contractor, Myers & Stauffer, has expanded their already existing encounter reconciliation study (CMS EQR Protocol #5) to sample encounters against the SBHS |

| | |
|--|--|
| | <p>fee schedule on a biannual basis in order to determine discrepancies and identify whether or not claims were paid inappropriately by the MCEs. Subsequent report methodologies have been consistently updated in order to enhance the scope and increase the sample size. Additionally, responses and corrective action plans related to published reports have been requested from all managed care organizations in order to ensure identified errors have been isolated and resolutions have been established and implemented. Further adjustments and refinements have, and will continue to be, incorporated into the methodology associated with the review/audit in order to produce the most effective analysis and remediation. To date, this has included, as noted, an expanded scope and increased sample size, along with the exclusion of known providers who have a negotiated rate with the MCEs outside of the fee schedule, and inclusion of location modifiers in the review. Myers & Stauffer's review encompasses the entire SBHS fee schedule and all codes and rates. Further, reconciliation of previous audits have been conducted, based upon data collected.</p> |
|--|--|



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 10, 2025

Schedule of Prior Audit Findings

| | |
|---|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-024, pages 59-61 |
| Entity Name | 307 – Louisiana Department of Health – Office of the Secretary |
| Finding Title | Inadequate Controls over Reporting and Matching Federal Compliance Requirements for the Medicaid and Children's Health Insurance Programs |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2023 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2023-022 |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.767, 93.778 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

| | |
|---|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-025, pages 61-64 |
| Entity Name | 307 – Louisiana Department of Health – Office of the Secretary |
| Finding Title | Inadequate Controls over Waiver and Support Coordination Service Providers |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2023 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2023-023 |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.778 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | \$17,402 |
| Status of Questioned Costs | Resolved |
| Brief Description of Status of Questioned Costs | The questioned cost was returned on the 6/30/2025 CMS-64. |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

| | |
|---|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-026, pages 64-66 |
| Entity Name | 307 – Louisiana Department of Health – Office of the Secretary |
| Finding Title | Inadequate Internal Controls over Eligibility Determinations |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2020 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2020-051, 2021-060, 2022-028, 2023-024 |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.767, 93.778 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | \$34,835 |
| Status of Questioned Costs | Resolved |
| Brief Description of Status of Questioned Costs | Questioned costs were returned on the 6/30/25 CMS 64 & CMS 21. |
| Status of Finding | Not Corrected |
| Description of Finding Status | LDH will continue the process of reviewing findings from internal case reviews, system bugs, appeal cases, external audits, or other sources and then incorporate any |

| | |
|--|---|
| | corrections into policy/procedure updates, refresher trainings, reminder memos, and staff meetings. |
|--|---|



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

| | |
|---|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-027, pages 67-68 |
| Entity Name | 307 – Louisiana Department of Health – Office of the Secretary |
| Finding Title | Noncompliance with and Inadequate Controls over Maternity Kick Payments |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2023 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2023-025 |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.767, 93.778 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | \$172,802 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | LDH needs to identify the support for the repayment of the questioned costs which was made via the CMS 64 report. |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

October 10, 2025

Schedule of Prior Audit Findings

| | |
|---|---|
| Single Audit Report Year | 2023 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2023-025, pages 62-63 |
| Entity Name | 307 – Louisiana Department of Health – Office of the Secretary |
| Finding Title | Noncompliance with and Inadequate Controls over Maternity Kick Payments |
| Initial Year of Repeat Finding <i>(if applicable)</i> | N/A |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | N/A |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.767, 93.778 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | \$967,137 |
| Status of Questioned Costs | Resolved |
| Brief Description of Status of Questioned Costs | \$662,565 FFP returned in QE 12.31.23; remaining costs questioned by LLA were appropriate payments for services provided. |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

| | |
|---|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-028, page 69 |
| Entity Name | 307 – Louisiana Department of Health – Office of the Secretary |
| Finding Title | Noncompliance with Disproportionate Share Hospital Payments |
| Initial Year of Repeat Finding <i>(if applicable)</i> | N/A |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | N/A |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.778 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | \$4,225,716 |
| Status of Questioned Costs | Resolved |
| Brief Description of Status of Questioned Costs | Questioned costs were returned on the 6/30/25 CMS-64 expenditure report. |
| Status of Finding | Not Corrected |
| Description of Finding Status | A process has been implemented to review the available DSH balances to verify all federal payments are included to prevent the department from exceeding the federal DSH |

| | |
|--|---|
| | allotment. Any adjustments resulting from potential overpayments which would increase the available DSH state allotment cap shall not be recognized until recoupment is finalized and complete. |
|--|---|



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

| | |
|---|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-029, pages 70-71 |
| Entity Name | 307 – Louisiana Department of Health – Office of the Secretary |
| Finding Title | Noncompliance with Managed Care Provider Enrollment and Screening Requirement |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2018 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2018-028, 2019-030, 2020-052, 2021-061, 2022-029, 2023-026 |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.767, 93.778 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Not Corrected |
| Description of Finding Status | Both system enhancements and procedural modifications are necessary to ensure that all providers are appropriately screened and enrolled. |

| | |
|--|--|
| | <ol style="list-style-type: none"><li data-bbox="846 296 1344 831">1. The strengthening of the current process will ensure that all new CHOW updates received are recorded as part of standard daily operations within both the FFS and Provider Enrollment Portal environments. In parallel, the development of a defined solution path for automating the historical CHOW reconciliation remains underway, with full end-to-end automation identified as a longer-term 2026 priority milestone. This project is presently in tech assessment status.<li data-bbox="846 869 1365 1262">2. A comprehensive review of the established inclusion criteria will be conducted to determine which criteria should be amended, retained, or removed. Corresponding procedural and system modifications will be implemented to ensure that all eligible providers are appropriately invited to enroll. Corrective action is expected to be completed by March 31, 2026.<li data-bbox="846 1299 1370 1801">3. A comprehensive review of DME provider records associated with the exclusionary provider cancel reason code 38 will be conducted to identify records eligible for reactivation. Records verified as holding valid and current accreditation will be reprocessed for inclusion in the Provider Enrollment Portal, whereas records with unresolved compliance issues will remain inactive until the required documentation is received. Corrective action is expected to be completed by March 31, 2026. |
|--|--|



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

| | |
|---|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-030, pages 71-72 |
| Entity Name | 307 – Louisiana Department of Health – Office of the Secretary |
| Finding Title | Noncompliance with Medicaid Federal Matching and Reporting Requirements Related to a Means of Financing Reallocation |
| Initial Year of Repeat Finding <i>(if applicable)</i> | N/A |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | N/A |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.778 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | \$168,070,442 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | LDH needs to identify the support for the repayment of the questioned costs which was made via the CMS 64 report. |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

| | |
|---|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-031, pages 73-74 |
| Entity Name | 307 – Louisiana Department of Health – Office of the Secretary |
| Finding Title | Weakness in Controls over and Noncompliance with Provider Overpayments |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2022 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2022-031, 2023-027 |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.767, 93.778 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

| | |
|---|--|
| Single Audit Report Year | 2023 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2023-020, pages 51-52 |
| Entity Name | 307 – Louisiana Department of Health – Office of the Secretary |
| Finding Title | Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2021 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2021-054, 2022-024 |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.778 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | \$128,211 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | LDH needs to identify the support for the repayment of the questioned costs which was made through the claims recycle process and will be submitted via the CMS 64 report. |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

January 23, 2026

Schedule of Prior Audit Findings

| | |
|---|---|
| Single Audit Report Year | 2022 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2022-024, pages 59-60 |
| Entity Name | 307 – Louisiana Department of Health – Office of the Secretary |
| Finding Title | Inadequate Controls over and Noncompliance with National Correct Coding Initiative Requirements |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2021 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2021-054 |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.778 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | \$765,564 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | Resolution of questioned costs pending CMS decision letter. Currently, CMS’ decision on this finding is – “Open. CMS will monitor through completion of corrective action”. |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

December 19, 2025

Revised Schedule of Prior Audit Findings

| | |
|---|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-032, page 74 |
| Entity Name | 326 – Louisiana Department of Health – Office of Public Health |
| Finding Title | Inadequate Controls over and Noncompliance with Federal Financial Reporting |
| Initial Year of Repeat Finding <i>(if applicable)</i> | N/A |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | N/A |
| Federal Grantor Agency (ies) | U.S. Department of Health and Human Services |
| Assistance Listing Number (s) | 93.069 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |



State of Louisiana
Louisiana Department of Health
Office of Management and Finance

December 19, 2025

Revised Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2023 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2023-028, page 67 |
| Entity Name | 326 – Louisiana Department of Health – Office of Public Health |
| Finding Title | Inadequate Controls over Payroll |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2020 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2020-006, 2021-005, 2022-004 |
| Federal Grantor Agency (ies) | U.S. Department of Health & Human Services |
| Assistance Listing Number (s) | 93.069, 93.940 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action taken. |



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-033, p. 76 |
| Entity Name | Louisiana State University and Related Campuses |
| Finding Title | Noncompliance with and Inadequate Controls over Subrecipient Monitoring Requirements at Pennington Biomedical Research Center |
| Initial Year of Repeat Finding <i>(if applicable)</i> | N/A |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | N/A |
| Federal Grantor Agency (ies) | U.S. Department of Health & Human Services |
| Assistance Listing Number (s) | 93.307, 93.393, 93.847, 93.866 |
| Pass-Through Entity Name <i>(if applicable)</i> | University of Alabama Birmingham |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken |



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-012, p. 41 |
| Entity Name | Louisiana State University at Shreveport |
| Finding Title | Failure to Return Title IV Funds in Required Time Frames |
| Initial Year of Repeat Finding <i>(if applicable)</i> | N/A |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | N/A |
| Federal Grantor Agency (ies) | U.S. Department of Education |
| Assistance Listing Number (s) | 84.063, 84.268 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | \$101,159 |
| Status of Questioned Costs | Resolved |
| Brief Description of Status of Questioned Costs | Questioned costs have been refunded to the U.S. Department of Education and/or applicable student. |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken |



Finance & Administration
Office of Accounting Services

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-013, p. 43 |
| Entity Name | Louisiana State University at Shreveport |
| Finding Title | Noncompliance with Gramm-Leach-Bliley Act Regarding Student Information Security |
| Initial Year of Repeat Finding <i>(if applicable)</i> | N/A |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | N/A |
| Federal Grantor Agency (ies) | U.S. Department of Education |
| Assistance Listing Number (s) | 84.063, 84.268 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Partially Corrected |
| Description of Finding Status | LSUS partnered with a cybersecurity and compliance solutions company and underwent a GLBA compliance assessment and an external penetration test during the week of 6/2/25. LSUS is also in the process of evaluating vendors for IT risk assessment services with the aim of establishing a recurring, annual IT risk assessment beginning in 2026. The finding is not fully corrected due to LSUS taking the time necessary to fully draft, finalize, approve, and publish its new information security policies and standards as well as to fully review vendors for IT risk assessment services. |

Accounting Services

Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | Finding # 2024-014 Page # 44 |
| Entity Name | Louisiana State University Health Sciences Center - New Orleans |
| Finding Title | Control Weakness over Direct Loans Monthly Reconciliations |
| Initial Year of Repeat Finding <i>(if applicable)</i> | N/A |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | N/A |
| Federal Grantor Agency (ies) | Federal Direct Student Loans |
| Assistance Listing Number (s) | 84.268 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken |

Accounting Services

Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | Finding # 2024-015 Page # 46 |
| Entity Name | Louisiana State University Health Sciences Center - New Orleans |
| Finding Title | Inaccurate Reporting of Student Enrollment Status |
| Initial Year of Repeat Finding <i>(if applicable)</i> | N/A |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | N/A |
| Federal Grantor Agency (ies) | Federal Direct Student Loans |
| Assistance Listing Number (s) | 84.268 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken |

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | FY2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-004, p. 24 |
| Entity Name | Louisiana State University Health Sciences Center - Shreveport |
| Finding Title | Noncompliance and Weakness in Controls with Special Tests and Provisions Requirements |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2019 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2023-029, 2022-034, 2021-069, 2020-061, 2019-036 |
| Federal Grantor Agency (ies) | U.S. Department of Defense; National Aeronautics & Space Administration; U.S. Department of Health & Human Services |
| Assistance Listing Number (s) | 12.420, 43.001, 93.113, 93.121, 93.213, 93.273, 93.393, 93.395, 93.396, 93.837, 93.838, 93.839, 93.846, 93.847, 93.853, 93.855, 93.859, 93.865, 93.866, 93.867 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | \$0 |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |

| | |
|-------------------------------|---|
| Status of Finding | Partially Corrected |
| Description of Finding Status | <p>OSP Pre-Award previously utilized Microsoft Forms for requests to changes in key personnel on grants. However, in order to better track requests through final approval, Pre-Award moved to an electronic “Change in Senior/Key Personnel Request” form that is submitted through InfoReady. This is the primary method for requesting and initiating prior approval requests for changes in key personnel effort. Once the request is approved, the Director of Post-Award and the business manager are notified of the change that has been approved by the sponsoring agency (as applicable). This change was implemented on May 1st, 2025.</p> <p>Additionally, as part of the PER (change in personnel funding source request) process, the Director of Post Award is an approver for any personnel effort changes related to sponsored awards. If a “Change in Senior/Key Personnel Request” has not received sponsor approval at the time the PER3 is routed, Post Award will deny the request until sponsor approval has been received.</p> <p>Finally, as of 04/01/25, Pre-Award has scheduled auto-generated email reminders to PIs and departments that instruct when and how to request the prior approval. Reminders of prior approval request requirements have been included in Research Matters newsletters sent to faculty and staff for several months.</p> |

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | FY2024 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2024-005, p. 26 |
| Entity Name | Louisiana State University Health Sciences Center - Shreveport |
| Finding Title | Noncompliance with and Weakness in Controls over Federal Research and Development Expenses |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2019 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2023-006, 2022-005, 2021-007, 2020-008, 2019-037 |
| Federal Grantor Agency (ies) | U.S. Department of Defense; National Aeronautics & Space Administration; U.S. Department of Health & Human Services |
| Assistance Listing Number (s) | 12.420, 43.001, 93.113, 93.213, 93.273, 93.307, 93.393, 93.396, 93.399, 93.837, 93.846, 93.847, 93.853, 93.855, 93.859, 93.866, 93.867 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | \$2,686 |
| Status of Questioned Costs | Resolved |
| Brief Description of Status of Questioned Costs | For payroll adjusting entries, LSUHSC-S did not provide sufficient |

| | |
|-------------------------------|--|
| | documentation to determine whether adjustments were allowable per the award, which resulted in questioned costs totaling \$2,686. After further review, the costs related to the salary cap and the payroll adjustments were allowable, they were just not sufficiently justified to the auditors. |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken |

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | FY2023 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2023-006, p. 28 |
| Entity Name | Louisiana State University Health Sciences Center - Shreveport |
| Finding Title | Noncompliance with and Weakness in Controls over Federal Research and Development Expenses |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2019 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2022-005, 2021-007, 2020-008, 2019-037 |
| Federal Grantor Agency (ies) | National Aeronautics & Space Administration, U.S. Department of Health & Human Services |
| Assistance Listing Number (s) | 43.001, 43.003, 43.008, 93.113, 93.213, 93.273, 93.393, 93.396, 93.399, 93.837, 93.847, 93.853, 93.855, 93.859, 93.865 |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | \$2,619 |
| Status of Questioned Costs | Resolved |
| Brief Description of Status of Questioned Costs | LSUHSC-S agreed that full month salary was transferred in error. The questioned costs were unresolved as of 06/30/24. Department staff turnover resulted in a delay in the |

| | |
|-------------------------------|--|
| | <p>return of funds to NIH. However, measures have been taken and the funds in the amount of \$5,506.23 (including direct and indirect costs) have been returned via ACH payment, effective 1/30/25.</p> |
| Status of Finding | Fully corrected |
| Description of Finding Status | Corrective action was taken |

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | FY2022 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2022-005, p.25 |
| Entity Name | Louisiana State University Health Sciences Center - Shreveport |
| Finding Title | Noncompliance with and Weakness in Controls over Federal Research and Development Expenses |
| Initial Year of Repeat Finding (<i>if applicable</i>) | 2019 |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | 2021-007, 2020-008, 2019-037 |
| Federal Grantor Agency (ies) | U.S. Department of Agriculture; National Aeronautics & Space Administration; U.S. Department of Health & Human Services |
| Assistance Listing Number (s) | 10.310, 43.001, 93.113, 93.121, 93.213, 93.393, 93.395, 93.396, 93.399, 93.837, 93.839, 93.846, 93.853, 93.855, 93.859, 93.867, 93.928 |
| Pass-Through Entity Name (<i>if applicable</i>) | N/A |
| Amount of Questioned Costs in Finding | \$29,397 |
| Status of Questioned Costs | Resolved |
| Brief Description of Status of Questioned Costs | Amounts were correctly recorded and reported to NIH for the COBRE awards (\$28,324) and are therefore are considered allowable. LSUHSC-S processed corrections and returned funds to NIH totaling \$883 prior to 6/30/24. The remaining \$190.00 in questioned cost were not included in any drawdowns so no refunds are required. |

| | |
|-------------------------------|------------------------------|
| Status of Finding | Fully corrected |
| Description of Finding Status | Corrective action was taken. |



LOUISIANA TECH UNIVERSITY

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | Finding Reference: 2024-034 Page Number: 77 |
| Entity Name | Louisiana Tech University |
| Finding Title | Misappropriation of Research and Development Cluster Funds |
| Initial Year of Repeat Finding (<i>if applicable</i>) | NA |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | NA |
| Federal Grantor Agency (ies) | National Institute of Health |
| Assistance Listing Number (s) | 93.242, 93.853 |
| Pass-Through Entity Name (<i>if applicable</i>) | NA |
| Amount of Questioned Costs in Finding | \$206,451 |
| Status of Questioned Costs | Resolved |
| Brief Description of Status of Questioned Costs | Louisiana Tech University received insurance claim proceeds on June 20, 2025, and remitted payment in the amount of \$206,450.81 on June 30, 2025 to the out-of-state university impacted by the cyber fraud incident. |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken |



LOUISIANAWORKS

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2024-010, p. 37 |
| Entity Name | Louisiana Workforce Commission |
| Finding Title | Inadequate Controls over and Noncompliance with Subrecipient Monitoring Requirements |
| Initial Year of Repeat Finding (<i>if applicable</i>) | 2019 |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | 2023-012, 2022-011, 2021-019, 2020-014, 2019-011 |
| Federal Grantor Agency (ies) | U.S. Department of Labor |
| Assistance Listing Number (s) | 17.258, 17.259, 17.278 |
| Pass-Through Entity Name (<i>if applicable</i>) | |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |

Attachment 1



Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2024-011 p. 39 |
| Entity Name | Louisiana Workforce Commission |
| Finding Title | Noncompliance and Inadequate Controls Related to Reporting Requirements for the Federal Funding Accountability and Transparency Act |
| Initial Year of Repeat Finding (<i>if applicable</i>) | 2023 |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | 2023-013 |
| Federal Grantor Agency (ies) | U.S. Department of Labor |
| Assistance Listing Number (s) | 17.258, 17.259, 17.278 |
| Pass-Through Entity Name (<i>if applicable</i>) | |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Fully corrected |
| Description of Finding Status | Corrective action was taken |

Attachment 1



SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE, LOUISIANA 70813

Comptroller's Office
 Financial Accounting & Disbursement
 (225) 771-5600 Fax (225) 771-5793
 Sponsored Programs Accounting
 (225) 771-0041 Ext 200 (225) 771-0035

Bursar/Student Operations
 (225) 771-2580 Fax (225) 771-3221
 Collections & Receivables
 (225) 771-0041 Ext 200 (225) 771-0035

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2024-016, p. 47 |
| Entity Name | Southern University at Baton Rouge |
| Finding Title | Control Weakness over and Noncompliance with Enrollment Reporting |
| Initial Year of Repeat Finding (<i>if applicable</i>) | 2024 |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | N/A |
| Federal Grantor Agency (ies) | U.S. Department of Education |
| Assistance Listing Number (s) | 84.063, 84.268 |
| Pass-Through Entity Name (<i>if applicable</i>) | N/A |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Partially Corrected |
| Description of Finding Status | <p>A communication plan was deployed at the Academic Affairs's Opening Institute on Teaching and Learning Excellence to reinforce and clarify expectations for enrollment verification and attendance tracking. To date, three enrollment verification webinar-type presentations were held in January, June, and August 2025, respectively.</p> <p>Additionally, training sessions were conducted for Enrollment Management and Registrar's</p> |



SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE, LOUISIANA 70813

Comptroller's Office
Financial Accounting & Disbursement
(225) 771-5600 Fax (225) 771-5793
Sponsored Programs Accounting
(225) 771-0041 Ext 200 (225) 771-0035

Bursar/Student Operations
(225) 771-2580 Fax (225) 771-3221
Collections & Receivables
(225) 771-0041 Ext 200 (225) 771-0035

Office staff, focusing on federal compliance, NSLDS reporting timelines, and the impact of inaccuracies on financial aid disbursements. Weekly, SMART Goal meetings have been established to promote accountability and to monitor progress and impact of our corrective action(s).

The University has upgraded Intelliboard to enhance tracking of active and inactive students and to monitor enrollment changes in real time.

Management is implementing automation for beginning-of-term and end-of-term processes, with a focus on enrollment status reporting within Banner 9 to reduce manual intervention and prevent future errors.

In addition, standardized enrollment reporting measures have been implemented, including alignment of academic calendars, faculty training with required acknowledgements, and enhancements to the student withdrawal process. Instructional staff have received training designed to support timely and accurate monitoring and reporting of student attendance.

Since the full anticipated completion date for the corrective action plan was February 2025, this will remain an ongoing process subject to continuous review and refinement to ensure institutional compliance.



SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE, LOUISIANA 70813

Comptroller's Office
 Financial Accounting & Disbursement
 (225) 771-5600 Fax (225) 771-5793
 Sponsored Programs Accounting
 (225) 771-0041 Ext 200 (225) 771-0035

Bursar/Student Operations
 (225) 771-2580 Fax (225) 771-3221
 Collections & Receivables
 (225) 771-0041 Ext 200 (225) 771-0035

Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2024-017, p. 49 |
| Entity Name | Southern University at Baton Rouge |
| Finding Title | Control Weakness over and Noncompliance with Return of Title IV Funds |
| Initial Year of Repeat Finding (<i>if applicable</i>) | 2024 |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | N/A |
| Federal Grantor Agency (ies) | U.S. Department of Education |
| Assistance Listing Number (s) | 84.063, 84.268 |
| Pass-Through Entity Name (<i>if applicable</i>) | N/A |
| Amount of Questioned Costs in Finding | \$39,555 |
| Status of Questioned Costs | Resolved |
| Brief Description of Status of Questioned Costs | The amount of \$33,700 returned because three students did not have a return amount needed. |
| Status of Finding | Partially Corrected |
| Description of Finding Status | The corrective actions include Alignment of Academic Calendars, Faculty Training and Acknowledgement, and Enhancements to the Withdrawal Process. Management has implemented standardized enrollment reporting measures including alignment of academic calendars, faculty training with required acknowledgements, and enhancements to the student withdrawal process. Instructional staff have received training designed to support timely and |



SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE, LOUISIANA 70813

Comptroller's Office
Financial Accounting & Disbursement
(225) 771-5600 Fax (225) 771-5793
Sponsored Programs Accounting
(225) 771-0041 Ext 200 (225) 771-0035

Bursar/Student Operations
(225) 771-2580 Fax (225) 771-3221
Collections & Receivables
(225) 771-0041 Ext 200 (225) 771-0035

| | |
|--|---|
| | <p>accurate monitoring and reporting of student attendance.</p> <p>Since the full anticipated completion date for the corrective action plan was February 2025, this will remain an ongoing process subject to continuous review and refinement to ensure institutional compliance.</p> |
|--|---|



SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE, LOUISIANA 70813

Comptroller's Office
 Financial Accounting & Disbursement
 (225) 771-5600 Fax (225) 771-5793
 Sponsored Programs Accounting
 (225) 771-0041 Ext 200 (225) 771-0035

Bursar/Student Operations
 (225) 771-2580 Fax (225) 771-3221
 Collections & Receivables
 (225) 771-0041 Ext 200 (225) 771-0035

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2024-018, p. 51 |
| Entity Name | Southern University at Baton Rouge |
| Finding Title | Inadequate Internal Controls and Noncompliance with Cash Management Requirements |
| Initial Year of Repeat Finding (<i>if applicable</i>) | 2024 |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | N/A |
| Federal Grantor Agency (ies) | U.S. Department of Education |
| Assistance Listing Number (s) | 84.063, 84.268 |
| Pass-Through Entity Name (<i>if applicable</i>) | N/A |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective Action was taken. |



SOUTHERN UNIVERSITY SYSTEM
BATON ROUGE, LOUISIANA 70813

Comptroller's Office
 Financial Accounting & Disbursement
 (225) 771-5600 Fax (225) 771-5793
 Sponsored Programs Accounting
 (225) 771-0041 Ext 200 (225) 771-0035

Bursar/Student Operations
 (225) 771-2580 Fax (225) 771-3221
 Collections & Receivables
 (225) 771-0041 Ext 200 (225) 771-0035

Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2023 |
| Finding Reference and Page Number <i>(from most recent Single Audit report)</i> | 2023-017, p. 47 |
| Entity Name | Southern University at Baton Rouge |
| Finding Title | Control Weakness over Higher Education Emergency Relief Fund Requirements |
| Initial Year of Repeat Finding <i>(if applicable)</i> | 2021 |
| All Prior Year Finding Reference Numbers for Repeat Finding <i>(if applicable)</i> | 2022-016, 2021-044 |
| Federal Grantor Agency (ies) | U.S. Department of Education |
| Assistance Listing Number (s) | 84.425E, 84.425F, 84.425J |
| Pass-Through Entity Name <i>(if applicable)</i> | N/A |
| Amount of Questioned Costs in Finding | N/A |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective Action was taken. |

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2024-006, 30 |
| Entity Name | University of Louisiana at Lafayette |
| Finding Title | Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards |
| Initial Year of Repeat Finding (<i>if applicable</i>) | 2021 |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | 2023-007, 2022-006, 2021-009 |
| Federal Grantor Agency (ies) | National Science Foundation, Department of Health & Human Services |
| Assistance Listing Number (s) | 47.050, 93.242, 93.855 |
| Pass-Through Entity Name (<i>if applicable</i>) | Northwestern University |
| Amount of Questioned Costs in Finding | \$18,707 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | The National Science Foundation (NSF) provided a letter that determined the questioned costs in the amount of \$10,650 is allowed and requires no additional action. The university is in the process of submitting a response to NIH regarding the questioned costs. |
| Status of Finding | Not Corrected |
| Description of Finding Status | The university is working on creating a process to ensure key personnel charges follow the effort outlined in federal award documents. This process will consist of reconciliation of monthly payroll expenses and initiating and completing budget revisions for effort changes of 25% or more. The university is also exploring the option of completing effort certification more frequently, i.e. quarterly or per semester, to ensure corrections are being made as needed. The anticipated date of these changes is currently June 30, 2027. |

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2023 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2023-007, 31 |
| Entity Name | University of Louisiana at Lafayette |
| Finding Title | Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards |
| Initial Year of Repeat Finding (<i>if applicable</i>) | 2021 |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | 2022-006, 2021-009 |
| Federal Grantor Agency (ies) | U.S. Department of Agriculture, U.S. Department of Commerce, U.S. Department of Justice, National Science Foundation, U.S. Department of Energy, U.S. Department of Health & Human Services, U.S. Department of Homeland Security |
| Assistance Listing Number (s) | 10.unknown, 11.431, 16.unknown, 47.050, 47.070, 47.083, 81.049, 81.086, 93.855, 93.RD29, 97.067 |
| Pass-Through Entity Name (<i>if applicable</i>) | N/A |
| Amount of Questioned Costs in Finding | \$612 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | A letter was provided relieving the university of the questioned costs totaling \$387. The University will follow up to confirm whether any further negotiations are needed. |
| Status of Finding | Not Corrected |
| Description of Finding Status | The university is working on creating a process to ensure key personnel charges follow the effort outlined in federal award documents. This process will consist of reconciliation of monthly payroll expenses and initiating and completing budget revisions for effort changes of 25% or more. The university is also exploring the option of completing effort certification more frequently, i.e. quarterly or per semester, to ensure corrections are being made as needed. The anticipated date of these changes is currently June 30, 2027. |

Schedule of Prior Audit Findings

| | |
|--|--|
| Single Audit Report Year | 2022 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2022-006, 28 |
| Entity Name | University of Louisiana at Lafayette |
| Finding Title | Control Weakness and Noncompliance with Personnel Expenses Charged to Federal Awards |
| Initial Year of Repeat Finding (<i>if applicable</i>) | 2021 |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | 2021-009 |
| Federal Grantor Agency (ies) | U.S. Department of Agriculture; U.S. Department of Housing and Urban Development; U.S. Department of the Interior; National Science Foundation; U.S. Department of Health and Human Services; U.S. Department of Homeland Security |
| Assistance Listing Number (s) | 10.912, 10.923, 10.924, 10.931, 14.228, 15.424, 47.041, 93.575, 93.596, 93.855, 93.865, 97.067 |
| Pass-Through Entity Name (<i>if applicable</i>) | N/A |
| Amount of Questioned Costs in Finding | \$4,520 |
| Status of Questioned Costs | No Further Action Needed |
| Brief Description of Status of Questioned Costs | No Further Action is needed because in accordance with 2 CFR Part 200.511(b)(3), all three of the following conditions were met and as a result no further action is needed (the form should indicate these conditions have been met.): i. Two years have passed since the audit report in which the finding occurred was submitted to the Federal clearinghouse; ii. The Federal agency or pass-through entity is not currently following up with the auditee on the audit finding; and iii. A management decision was not issued |
| Status of Finding | Not Corrected |

| | |
|-------------------------------|--|
| Description of Finding Status | The university is working on creating a process to ensure key personnel charges follow the effort outlined in federal award documents. This process will consist of reconciliation of monthly payroll expenses and initiating and completing budget revisions for effort changes of 25% or more. The university is also exploring the option of completing effort certification more frequently, i.e. quarterly or per semester, to ensure corrections are being made as needed. The anticipated date of these changes is currently June 30, 2027. |
|-------------------------------|--|

Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2024-007, 32 |
| Entity Name | University of Louisiana at Lafayette |
| Finding Title | Noncompliance with Period of Performance Requirements |
| Initial Year of Repeat Finding (<i>if applicable</i>) | 2024 |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | N/A |
| Federal Grantor Agency (ies) | National Aeronautics and Space Administration, U.S. Department of Energy |
| Assistance Listing Number (s) | 43.008, 81.089 |
| Pass-Through Entity Name (<i>if applicable</i>) | N/A |
| Amount of Questioned Costs in Finding | \$63,790 |
| Status of Questioned Costs | Unresolved |
| Brief Description of Status of Questioned Costs | The university is awaiting a response to its letter that was sent to NASA. The university has received no correspondence from the Department of Energy. |
| Status of Finding | Fully Corrected |
| Description of Finding Status | Corrective action was taken. |

Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2024-008, 33 |
| Entity Name | University of Louisiana at Lafayette |
| Finding Title | Noncompliance with Subrecipient Monitoring Requirements |
| Initial Year of Repeat Finding (<i>if applicable</i>) | 2021 |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | 2023-008, 2022-007, 2021-010 |
| Federal Grantor Agency (ies) | Department of Defense, Department of Interior, National Science Foundation, U.S. Department of Energy, Department of Health & Human Services |
| Assistance Listing Number (s) | 12.431, 15.424, 47.083, 81.086, 93.855 |
| Pass-Through Entity Name (<i>if applicable</i>) | N/A |
| Amount of Questioned Costs in Finding | \$0 |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Partially Corrected |
| Description of Finding Status | A full-time subaward coordinator was hired on October 1, 2025 to ensure the university's focus on achieving subaward compliance, including timely FFATA reporting, receiving technical and financial reports in a timely manner, and completing risk assessments for all subrecipients. |



Controller's Office

Coenen Hall | 700 University Avenue | Monroe, LA 71209-2200
 P 318.342.5100 | F 318.342.5103

Schedule of Prior Audit Findings

| | |
|--|---|
| Single Audit Report Year | 2024 |
| Finding Reference and Page Number (<i>from most recent Single Audit report</i>) | 2024-019 p.52 |
| Entity Name | University of Louisiana at Monroe |
| Finding Title | Noncompliance and Inadequate Controls over Direct Loan Monthly Reconciliations |
| Initial Year of Repeat Finding (<i>if applicable</i>) | N/A |
| All Prior Year Finding Reference Numbers for Repeat Finding (<i>if applicable</i>) | N/A |
| Federal Grantor Agency (ies) | U.S. Department of Education |
| Assistance Listing Number (s) | 84.268 |
| Pass-Through Entity Name (<i>if applicable</i>) | N/A |
| Amount of Questioned Costs in Finding | \$0 |
| Status of Questioned Costs | N/A |
| Brief Description of Status of Questioned Costs | N/A |
| Status of Finding | Partially Corrected |
| Description of Finding Status | <ol style="list-style-type: none"> 1. The monthly file provided by the Department of Education is now used for the reconciliation process instead of the yearly file our office had been requesting. There are still corrections to be made to ensure that this monthly file exactly matches the total of Department of Education direct loan drawdowns as of the end of the month prior to each reconciliation being completed. 2. Notes detailing how each discrepancy has been resolved is listed beside each discrepancy in the report. |

#TAKEFLIGHT