

*Program-Specific Audit Option
Uniform Guidance*

*Roman Catholic Church of the
Archdiocese of New Orleans
Administrative Offices
New Orleans, Louisiana*

June 30, 2024



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Uniform Guidance*

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SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR’S REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS ISSUED IN A PROGRAM-SPECIFIC AUDIT**

To the Most Reverend Gregory M. Aymond,
Roman Catholic Church of the Archdiocese of New Orleans,
New Orleans, Louisiana.

Report on Schedule of Expenditures of Federal Awards

Opinion

We have audited the accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) for the U.S. Department of Homeland Security - Disaster Grants - Public Assistance (the “Federal Program”) of the Roman Catholic Church of the Archdiocese of New Orleans Administrative Offices (the “Administrative Offices”) for the year ended June 30, 2024, and the related notes to the Schedule.

In our opinion, the accompanying Schedule of Expenditures of Federal Awards presents fairly, in all material respects, the expenditures of federal awards for the Federal Program of the Administrative Offices for the year ended June 30, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 are further described in the Auditor’s Responsibilities for the Audit of the Schedule section of our report. We are required to be independent of the Administrative Offices and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the Schedule in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the Schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the Schedule.

In performing an audit in accordance with generally accepted auditing standards, *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 misstatement of the Schedule, 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 amounts and disclosures in the Schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Administrative Offices' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

New Orleans, Louisiana,
March 17, 2025.

PROGRAM-SPECIFIC AUDIT REPORT ON
COMPLIANCE FOR A FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE

To the Most Reverend Gregory M. Aymond,
Roman Catholic Church of the Archdiocese of New Orleans,
New Orleans, Louisiana.

Report on Compliance for U.S. Department of Homeland Security - Disaster Grants - Public Assistance

Opinion on Compliance for U.S. Department of Homeland Security - Disaster Grants - Public Assistance

We have audited the Roman Catholic Church of the Archdiocese of New Orleans Administrative Offices' (the "Administrative Offices") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the U.S. Department of Homeland Security - Disaster Grants - Public Assistance federal program for the year ended June 30, 2024.

In our opinion, the Administrative Offices complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its U.S. Department of Homeland Security - Disaster Grants - Public Assistance for the year ended June 30, 2024.

Basis for Opinion on U.S. Department of Homeland Security - Disaster Grants - Public Assistance

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award* ("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 Administrative Offices and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for U.S. Department of Homeland Security - Disaster Grants - Public Assistance. Our audit does not provide a legal determination of the Administrative Offices' compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is 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 U.S. Department of Homeland Security - Disaster Grants - Public Assistance.

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 Administrative Offices' 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 generally accepted auditing standards, *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 Administrative Offices' compliance with the requirements of the federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Administrative Offices' 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 Administrative Offices' 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 Administrative Offices' 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.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness in internal control over compliance may exist that were not identified. We identified certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as items 2024-001 and 2024-002 that we consider 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.

Administrative Offices' Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Administrative Offices' response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Administrative Offices response 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.

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.



Certified Public Accountants.

New Orleans, Louisiana,
March 17, 2025.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Roman Catholic Church of the Archdiocese of New Orleans
Administrative Offices
New Orleans, Louisiana**

For the year ended June 30, 2024

<u>Federal Grantor/Program Title</u>	<u>Assistance Listing Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Homeland Security			
Pass-Through Program From:			
Louisiana Governor's Office of Homeland Security and Emergency Preparedness			
Disaster Grants - Public Assistance			
Hurricane Katrina	97.036	1603-DR-LA	\$ 124,231
Hurricane Ida	97.036	4611-DR-LA	<u>13,634,721</u>
Total			<u><u>\$13,758,952</u></u>

See Notes to Schedule of Expenditures of Federal Awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Roman Catholic Church of the Archdiocese of New Orleans Administrative Offices New Orleans, Louisiana

For the year ended June 30, 2024

Note 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal grant activity of the Roman Catholic Church of the Archdiocese of New Orleans Administrative Offices (the “Administrative Offices”) under programs of the federal government for the year ended June 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of the Administrative Offices, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Administrative Offices.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is presented on the accrual basis of accounting and in accordance with the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Grant revenues are recorded for financial reporting purposes when the Administrative Offices has met the qualifications for the respective grants.

Note 3 - INDIRECT COST RATE

The Administrative Offices has elected not to use the 10% de minimus indirect cost rate allowed under the Uniform Guidance.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Roman Catholic Church of the Archdiocese of New Orleans
Administrative Offices
New Orleans, Louisiana**

For the year ended June 30, 2024

Section I - Summary of Auditor's Report

a) Federal Awards

Internal control over the federal program:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be a material weakness? X Yes None reported

Type of auditor's report issued on compliance for the major program: unmodified

- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X Yes No

b) Identification of the Federal Program:

<u>Assistance Listing Number</u>	<u>Name of Federal Program</u>
97.036	U.S. Department of Homeland Security Louisiana Governor's Office of Homeland Security and Emergency Preparedness Disaster Grants - Public Assistance

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee? Yes X No

Section II - Compliance

Compliance

2024-001 - Unallowed Costs

Criteria -In accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”), for Assistance Listing 97.036 Disaster Grants Public Assistant (Presidentially Declared Disasters), costs must be directly tied to the performance of eligible work.

Condition - The Administrative Offices received reimbursement from the program for unallowed costs or received reimbursement twice for the same expenditure.

Cause - The Administrative Offices received overpayments for expenses and payments for duplicate invoices based on submissions by their third party consulting firm.

Effect - The Administrative Offices did not comply with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). The original amount on the Schedule of Expenditures of Federal Awards for Assistance Listing 97.036 (\$13,920,197) was overstated by \$161,245.

Recommendation - We recommend that the Administrative Offices review all reimbursement requests submitted to the Louisiana Governor’s Office of Homeland Security and Emergency Preparedness and return funding received in error back to the State of Louisiana.

Views of responsible officials of the auditee when there is a disagreement with the findings, to the extent practical - None.

2024-002 - Late Filing of Audit Report with the Louisiana Legislative Auditor within Six Months of the Fiscal Year End (R.S. 24:513 and 24:514)

Criteria - Louisiana Revised Statutes 24:513 and 24:514 require the filing of the Administrative Offices’ annual Program-Specific Audit with the Louisiana Legislative Auditor’s Office within six months after fiscal year end.

Condition - The Administrative Offices were unable to file its Program-Specific Audit with the Louisiana Legislative Auditor within six months after fiscal year end.

Section II - Compliance (Continued)

Compliance (Continued)

2024-002 - Late Filing of Audit Report with the Louisiana Legislative Auditor within Six Months of the Fiscal Year End (R.S. 24:513 and 24:514) (Continued)

Cause - Additional time was required by management to reconcile the Administrative Offices' schedules required for the Program-Specific Audit.

Effect - The Administrative Offices' Program-Specific Audit could not be completed until subsequent to December 31, 2024 and could not be filed with the Louisiana Legislative Auditor's Office within the six months required by Louisiana Revenue Statutes 24:513 and 24:514.

Recommendation - We recommend that the year-end reconciliations be prepared timely by management to ensure that information requested by the auditors is available on a timely basis and to ensure adequate time is available to complete the Program-Specific Audit and have the Program-Specific Audit filed with the Louisiana Legislative Auditor within six months of fiscal year end.

Views of responsible officials of the auditee when there is a disagreement with the findings, to the extent practical - None.

Section III - Internal Control Over Compliance

Internal Control Over Compliance

See 2024-001 and 2024-002 above.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS
AND QUESTIONED COSTS

Roman Catholic Church of the Archdiocese of New Orleans
Administrative Offices
New Orleans, Louisiana

For the year ended June 30, 2024

Section I - Compliance

There were no findings reported during the audit for the year ended June 30, 2023 related to compliance.

Section II - Internal Control Over Compliance

There were no findings reported during the audit for the year ended June 30, 2023 related to internal control over compliance.

Section III - Management Letter

A management letter was not issued in connection with the audit for the year ended June 30, 2023.



MANAGEMENT'S CORRECTIVE ACTION PLAN

Roman Catholic Church of the Archdiocese of New Orleans

Administrative Offices

New Orleans, Louisiana

For the year ended June 30, 2024

Section I - Compliance

2024-001 - Unallowed Costs

Recommendation - We recommend that the Administrative Offices review all reimbursement requests submitted to the Louisiana Governor's Office of Homeland Security and Emergency Preparedness and return funding received in error back to the State of Louisiana.

Management's Response - The Administrative Offices will work with its third party consultant to review reimbursement requests submitted for Hurricane Ida to the Louisiana Governor's Office of Homeland Security and Emergency Preparedness and return funding received in error back to the State of Louisiana.

Contact Person Responsible for the Corrections - Director of Accounting.

Anticipated Completion Date - April 30, 2025.

504-861-6236

Fax: 504-861-6202

accounting@archdiocese-no.org

7887 Walmsley Ave.

New Orleans, La. 70125

Section I - Compliance

2024-002 - Late Filing of Audit Report with the Louisiana Legislative Auditor within Six Months of the Fiscal Year End (R.S. 24:513 and 24:514)

Recommendation - We recommend that the year-end reconciliations be prepared timely by management to ensure that information requested by the auditors is available on a timely basis and to ensure adequate time is available to complete the Program-Specific Audit and have the Program-Specific Audit filed with the Louisiana Legislative Auditor within six months of fiscal year end.

Management's Response - The Administrative Offices will implement procedures to ensure the Program-Specific Audit is completed timely and the issuance to the Louisiana Legislative Auditor is performed timely and in compliance with L.R.S. 24:513 and 24:514.

Contact Person Responsible for the Corrections - Director of Accounting.

Anticipated Completion Date - December 31, 2025.

Section II - Internal Control Over Compliance

See 2024-001 and 2024-002 above.

Section III - Management Letter

A management letter was not issued in connection with the audit for the year ended June 30, 2024