Jefferson Parish
Human Services Authority

Report on Compliance and Internal Control
Required by Uniform Guidance

June 30, 2025

Table of Contents

Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance 1-3

Schedule of Expenditures of Federal Awards 4

Notes to the Schedule of Expenditures of Federal Awards 5

Schedule of Findings and Questioned Costs 6-8

Daigrepont & Brian
Certified Public Accountants

Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

To the Board Members of the
Jefferson Parish Human Services Authority
Metairie, Louisiana

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Jefferson Parish Human Services Authority's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Jefferson Parish Human Services Authority's major federal programs for the year ended June 30, 2025. Jefferson Parish Human Services Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Jefferson Parish Human Services Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

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 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 Jefferson Parish Human Services Authority 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of Jefferson Parish Human Services Authority's 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 Jefferson Parish Human Services Authority's federal programs.

dnbcpas.com
910 S Acadian Thwy 225-927-3760
Baton Rouge, LA 70806 contact@dnbcpas.com

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 Jefferson Parish Human Services Authority'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 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 Jefferson Parish Human Services Authority's compliance with the requirements of each major 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 Jefferson Parish Human Services Authority'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 Jefferson Parish Human Services Authority'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 Jefferson Parish Human Services Authority'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.

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 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. Given these limitations, during our audit we did not

identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 Jefferson Parish Human Services Authority as of and for the year ended June 30, 2025, and have issued our report thereon dated September 26, 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements as a whole.

This report is intended solely for the information and use of the Board of Directors, management, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Daigrepont & Brian, APAC
Baton Rouge, LA

December 4, 2025

Jefferson Parish Human Services Authority
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
U.S. Department of Housing and Urban Development			
Pass-through programs			
Unity of Greater New Orleans			
Continuum of Care	14.267	LA0064L6H032215	$ 90,434
Continuum of Care	14.267	LA0064L6H032216	127,833
			218,267
Jeff Parish Community Development			
Community Development Block Grant	14.267	LA0085L6H032215	142,842
Community Development Block Grant	14.267	LA0085L6H032316	370,146
			512,988
Total U.S. Department of Housing and Urban Development			731,255
U.S. Department of Health and Human Services			
Direct programs			
Health Center Program	93.224	N/A	1,516,787
Total direct programs			1,516,787
Pass-through programs			
Louisiana Department of Health and Hospitals			
PATH	93.150	2X06SM016019-25	78,779
Opiod STR	93.788	H79TI085756	64,800
Block Grants for Community Mental Health Services	93.958	3B09SM010022-19S1	435,913
Substance Abuse Prevention & Treatment Block Grant	93.959	2B08TI010022-24	66,504
Substance Abuse Prevention & Treatment Block Grant	93.959	2B08TI010022-25	641,460
Substance Abuse Prevention & Treatment Block Grant - ARPA	93.959	2B08TI010022-24	12,411
Substance Abuse Prevention & Treatment Block Grant - ARPA	93.959	2B08TI010022-25	27,402
			747,777
Total pass-through programs			1,327,269
Total U.S. Department of Health and Human Services			2,844,056
Total Expenditures of Federal Awards			$ 3,575,311

Jefferson Parish Human Services Authority
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

1. Reporting Entity

The accompanying schedule of expenditures of federal awards presents the activities of federal award programs expended by Jefferson Parish Human Services Authority (the "Authority"). The Authority's reporting entity is defined in Note 1 of the notes to financial statements.

2. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Authority under programs of the federal government for the year ended June 30, 2025. 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 Authority, it is not intended to and does not present the financial position, changes in net position, fund balance, or changes in fund balance.

3. Summary of Significant Accounting Policies

The schedule of expenditures of federal awards is reported on the same accounting basis as the fund financial statements, which is described in Note 1 of the notes to financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Authority did not elect to use the 10 percent de minimis indirect rate.

Jefferson Parish Human Services Authority
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025

We have audited the financial statements of Jefferson Parish Human Services Authority as of June 30, 2025 and for the year then ended and have issued our report thereon dated September 26, 2025. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States and the provisions of the Uniform Guidance.

A. Summary of Auditors Reports

Financial Statements

a. Type of report issued:	Unmodified	
b. Internal control over financial reporting:	Yes	No
Material weaknesses identified		X
Significant deficiencies		X
c. Noncompliance material to the financial statements		X

Federal Awards

a. Type of auditors' report issued on compliance for major programs	Unmodified	
b. Internal control over major programs:	Yes	No
Material weaknesses identified		X
Significant deficiencies		X
c. Any audit findings disclosed that are required to be reported by *Title 2 U.S. Code of Federal Regulations* Part 200		X

d. Identification of major programs:
93.224/93.527 – Health Center Cluster

e. Dollar threshold used to distinguish between Type A and Type B programs:		$750,000
f. Auditee qualified as a low-risk audit	X	

Jefferson Parish Human Services Authority
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2025

B. Findings in Accordance with *Government Auditing Standards*

There were no findings for the year ended June 30, 2025.

C. Findings and Questioned Costs for Federal Awards Under the Uniform Guidance

There were no findings or questioned costs for the year ended June 30, 2025.

Jefferson Parish Human Services Authority
Schedule of Prior Findings and Questioned Costs
For the Year Ended June 30, 2024

A. Findings in Accordance with *Government Auditing Standards*

There were no findings for the year ended June 30, 2024.

B. Findings and Questioned Costs for Federal Awards Under the Uniform Guidance

There were no findings or questioned costs for the year ended June 30, 2024.