



Report Highlights

Governor’s Office of Homeland Security and Emergency Preparedness

MICHAEL J. “MIKE” WAGUESPACK, CPA

Audit Control # 80210042
Financial Audit Services • June 2022

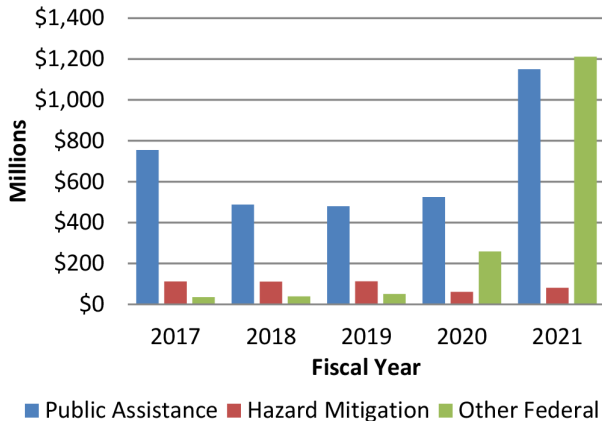
Why We Conducted This Audit

We performed certain procedures at the Governor’s Office of Homeland Security and Emergency Preparedness (GOHSEP) as a part of the Annual Comprehensive Financial Report of the State of Louisiana, the Single Audit of the State of Louisiana, and to evaluate GOHSEP’s accountability over public funds for the period July 1, 2020, through June 30, 2021.

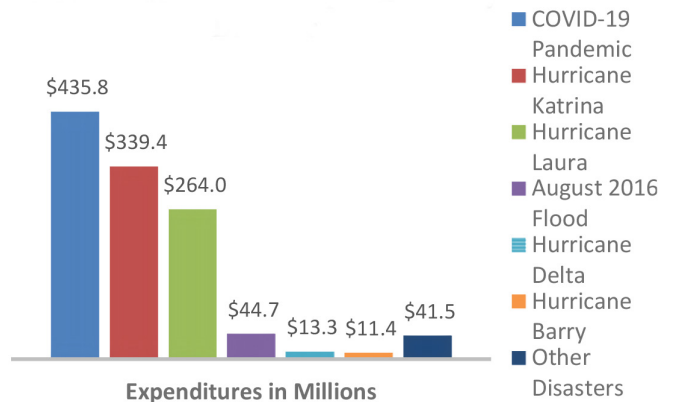
What We Found

- Financial information relating to the following accounts was materially correct, as adjusted: federal revenue, non-payroll expenditures, receivables, payables, unearned revenue, and advances.
- We performed procedures on GOHSEP’s major federal programs, as well as the information submitted for the preparation of the state’s Schedule of Expenditures of Federal Awards and the Summary Schedule of Prior Audit Findings for the year ended June 30, 2021, as part of the 2021 Single Audit.
- Based on the results of these procedures, we did not report any findings.
- As shown below, we prepared an analysis of GOHSEP’s federal expenditures over the past five fiscal years. As of June 30, 2021, other federal program expenditures increased approximately \$952 million as a result of expenditures for the Coronavirus Relief Fund program, which was created in fiscal year 2020 in response to the COVID-19 pandemic. Public Assistance (PA) expenditures increased approximately \$625.6 million as a result of the state’s COVID-19 response, as well as nine new disasters declared in fiscal year 2021.

Five-Year Trend in Federal Expenditures



Fiscal Year 2021 PA Expenditures by Disaster



Sources: Fiscal Year 2017-2021 GOHSEP Annual Fiscal Reports, LaGov Expenditure Report as of June 30, 2021

View the full report at www.lla.la.gov.