



Report Highlights

Executive Department

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Why We Conducted This Audit

We performed certain procedures at the Executive Department 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 the department's accountability over public funds for the period July 1, 2023, through June 30, 2024.

What We Found

- The Division of Administration, Office of Community Development - Local Government Assistance (OCD-LGA), and Office of Community Development - Disaster Recovery (OCD-DR) did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for the Community Development Block Grant program. In a sample of eight OCD-LGA subawards, none of the eight subaward obligations were reported in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) until 39 to 62 days after the required time frame. Of the 10 OCD-DR subawards tested, four obligations reported in FSRS were not reported until 5 to 86 days after the required time frame. This is the fourth consecutive year we have reported noncompliance with FFATA requirements for OCD-DR.
- We determined that management has resolved the prior-year findings related to Restore Louisiana Homeowner Assistance Program Awards Identified for Grant Recovery and Weakness in Controls over Payroll. The prior-year finding related to Inadequate Recovery of Small Rental Property Program (SRPP) Loans is not repeated in the current report because OCD-DR did not identify any new noncompliant SRPP loans for the Community Development Block Grant Program during fiscal year 2024.

View the full report, including management's response, at www.la.gov.