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## Report Highlights

### Governor's Office of Homeland Security and Emergency Preparedness

Audit Control # 80240040  
Financial Audit Services • March 2025

#### 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, 2023, through June 30, 2024.

#### What We Found

- GOHSEP did not comply fully with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for the Hazard Mitigation Grant (HM) and Flood Mitigation Assistance (FMA) programs. Of the 11 HM subawards tested that were made between July 1, 2023, and June 30, 2024, 4 subawards totaling \$3,898,561 were submitted from 54 to 117 days after the due date specified by federal regulations. Of 15 FMA subawards tested that were made between February 29, 2024, and June 30, 2024, 12 subawards totaling \$21,245,124 were submitted from 115 to 176 days after the due date specified by federal regulations.
- Financial information relating to the following accounts was materially correct, as adjusted: federal revenues, non-payroll expenditures, receivables, payables, unearned revenues, 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 status of prior-year findings for the preparation of the Summary Schedule of Prior Audit Findings for the year ended June 30, 2024, as part of the 2024 Single Audit.

View the full report, including management's response, at [www.la.gov](http://www.la.gov).