



# Report Highlights

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

DARYL G. PURPERA,  
CPA, CFE

Audit Control # 80180112  
Financial Audit Services • January 2019

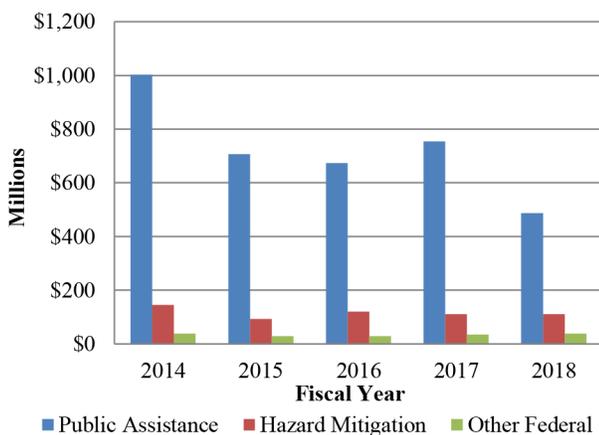
### Why We Conducted This Audit

We performed certain procedures at the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) as part of the audit of the Comprehensive Annual Financial Report (CAFR) for 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, 2017, through June 30, 2018.

### What We Found

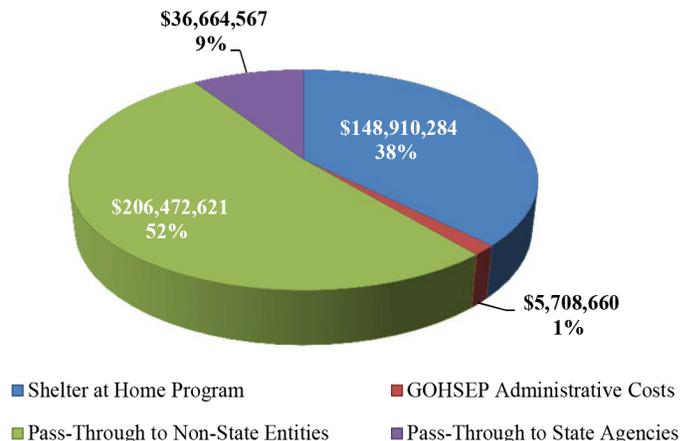
- Management has resolved the prior-year findings related to Hazard Mitigation Grant Program Awards Identified for Grant Recovery, Noncompliance with Subgrantee Monitoring Requirements for the Hazard Mitigation Program, and Inadequate Control over Subgrantee Refunds.
- Financial information relating to the following accounts was materially correct: federal revenue, non-payroll expenditures, receivables, payables, unearned revenue, and advances.
- Based on the results of our procedures, we did not report any internal control deficiencies or noncompliance with laws and regulations.
- GOHSEP's total federal expenditures decreased in fiscal year 2018 as a result of the completion of projects related to the August 2016 flood. The Public Assistance (PA) expenditures for the August 2016 flood, including those expenditures related to the Shelter at Home Program, totaled approximately \$397.8 million over the past two fiscal years.

**Five-Year Trend in Federal Expenditures**



Source: Fiscal Years 2014-2018 GOHSEP Annual Fiscal Reports

**Fiscal Years 2017 and 2018 PA Expenditures in Response to the August 2016 Flood**



Source: Fiscal Years 2017-2018 ISIS Financial Data