



Report Highlights

Governor's Office of Homeland Security and Emergency Preparedness

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Financial Audit Services • February 2021

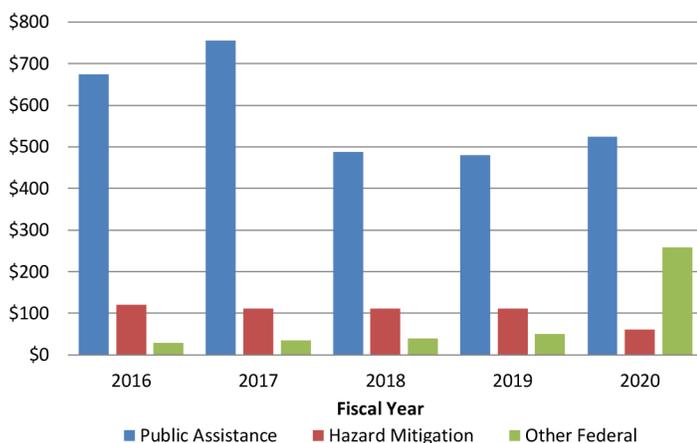
Why We Conducted This Audit

We performed certain procedures at the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) as a part of the Comprehensive Annual Financial Report (CAFR) 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, 2019, through June 30, 2020.

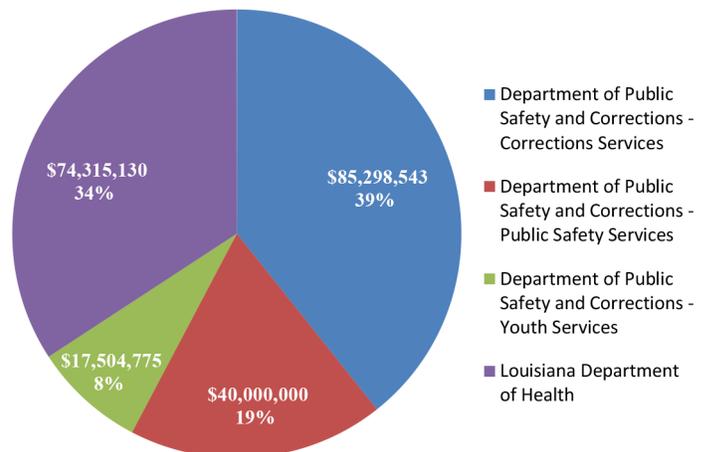
What We Found

- Financial information relating to the following accounts was materially correct: federal revenue, non-payroll expenditures, receivables, payables, unearned revenue, and advances.
- We audited the following GOHSEP federal programs: Coronavirus Relief Fund, Flood Mitigation Assistance, and Hazard Mitigation Grant. In addition, we performed procedures on 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, 2020.
- 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, 2020, other federal expenditures increased approximately \$217 million as a result of expenditures for the Coronavirus Relief Fund (CRF) program, which was created in fiscal year 2020 in response to the COVID-19 pandemic.

Five-Year Trend in Federal Expenditures (in millions)



Distributions in Fiscal Year 2020 of the CRF Total: \$217,118,448



Sources: Fiscal Year 2016-2020 GOHSEP Annual Fiscal Reports and ISIS Expenditure Report as of June 30, 2020

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