CITY OF NEW ORLEANS, LOUISIANA

SINGLE AUDIT REPORT

For the Year Ended December 31, 2024

Sean M. Bruno
Certified Public Accountants, LLC

CITY OF NEW ORLEANS, LOUISIANA
SINGLE AUDIT REPORT

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Sean M. Bruno
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Member
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INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

To the Honorable Latoya Cantrell, Mayor
And Members of the City Council
City of New Orleans
New Orleans, Louisiana

Report on the Audit of the Schedule of Expenditures of Federal Awards

Opinion

We have audited the schedule of expenditures of federal awards of the City of New Orleans, Louisiana **(the "City")** for the year ended December 31, 2024, and the related notes (the "Schedule").

In our opinion, the accompanying schedule of expenditures of federal awards presents fairly, in all material respects, the expenditures of federal awards of **the City** for the year ended December 31, 2024, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of **the City** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the schedule in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

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INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, CONTINUED

Auditors' Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect a material misstatement.

when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the schedule, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **the City's** internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

The basic financial statements of the City of New Orleans, Louisiana as of and for the year ended December 31, 2024, were audited by other auditors whose opinion dated September 17, 2025 expressed an unmodified opinion on those basic financial statements.

Other Matters, Continued

The City of New Orleans, Louisiana is subject to audit by federal agencies or their designees for compliance with contractual and programmatic requirements with regard to its federal programs for the year ended December 31, 2024. The determination of whether any instances of noncompliance that will ultimately result in the remittance of any ineligible or disallowed cost cannot be presently determined.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 17, 2025 on our consideration of **the City's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of **the City's** internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering **the City's** internal control over financial reporting and compliance.

Sean M. Bruno

SEAN M. BRUNO
CERTIFIED PUBLIC ACCOUNTANTS, LLC
New Orleans,
Louisiana
September 17, 2025

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Award Information	AL/Other #	Pass-Through Entity Name	Pass-Through Entity #	Passed-through to Subrecipients ($)	Federal Expenditures ($)
U.S. Department of Commerce					
Direct Awards					
Economic Development Cluster:					
Investments for Public Works and Economic Development Facilities	11.300		08-01-05190	$ -	$ 15,519
Total Economic Development Cluster					15,519
Total U.S. Department of Commerc				-	15,519
U.S. Department of Housing and Urban Development					
Direct Awards					
CDBG - Entitlement Grants Cluster:					
Community Development Block Grants/ Entitlement Grants	14.218		Various	2,933,760	12,895,712
CARES Act Community Development Block Grants/Entitlement Grants	14.218		B-20-MW-22-0006	-	103,575
Total CDBG - Entitlement Grants Cluster				2,933,760	12,999,287
CDBG - Disaster Recovery Grants – Pub. L. No. 113-2 Cluster:					
Hurricane Sandy Community Development Block Grant Disaster Recovery Grants	14.269		B-13-MS-22-0001	-	1,357,345
National Disaster Resilience Competition	14.272		B-13-MS-220002	1,102,689	3,330,973
Total CDBG - Disaster Recovery Grants – Pub. L. No. 113-2 Cluster				1,102,689	4,688,318
Total U.S. Department of Housing and Urban Development				4,036,449	17,687,605
U.S. Department of Labor					
Pass-Through Awards					
State of Louisiana Department of Labor					
WIOA (Workforce Innovation and Opportunity Act) Cluster:					
Workforce Innovation Opportunity Act - Adult Program	17.258	State of Louisiana Department of Labor	2000693525	10,114	10,114
Workforce Innovation Opportunity Act - Adult Program	17.258	State of Louisiana Department of Labor	AA-23A55AY00034	1,117,047	1,613,780
Workforce Innovation Opportunity Act - Adult Program	17.258	State of Louisiana Department of Labor	24A55AT000089	-	135,755
Workforce Innovation Opportunity Act - Youth Activities	17.259	State of Louisiana Department of Labor	2000693525	-	16,989
Workforce Innovation Opportunity Act - Youth Activities	17.259	State of Louisiana Department of Labor	AA-23A55AY00034	727,160	900,908
Workforce Innovation Opportunity Act - Youth Activities	17.259	State of Louisiana Department of Labor	24A55AY000103	117,438	306,934
Workforce Innovation Opportunity Act - Dislocated Worker Formula Grants	17.278	State of Louisiana Department of Labor	20006953525	51,181	170,559
Workforce Innovation Opportunity Act - Dislocated Worker Formula Grants	17.278	State of Louisiana Department of Labor	AA-23A55AY00034	533,029	764,167
Workforce Innovation Opportunity Act - Dislocated Worker Formula Grants	17.278	State of Louisiana Department of Labor	24A55AW000080	-	248,227
Total WIOA Cluster				2,555,969	4,167,433
Total U.S. Department of Labor				2,555,969	4,167,433
U.S. Department of Health and Human Services					
Direct Awards					
Health Center Program Cluster:					
Community Health Centers - Healthcare for the Homeless	93.224		5 H8HCS45032-01-00	-	450,295
Community Health Centers - Healthcare for the Homeless	93.224		6H80CS00037-23	-	2,840,117
American Rescue Plan Act Funding for Health Centers	93.224		1 H8FCS40635-01-00	-	415,212
ACA Grants for New & Expanded Services Under the Health Center Program	93.527		H8LCS51214-01-00	-	22,653
Grants for New & Expanded Services under the Health Center Program	93.527		1H8GCS48050-01-00	-	38,545
Grants for New & Expanded Services under the Health Center Program	93.527		5H80CS00037-22-00	-	258,574
Total Health Center Program Cluster				-	4,025,396
Total U.S. Department of Health and Human Services				-	4,025,396

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Award Information	AL/Other #	Pass-Through Entity Name	Pass-Through Entity #	Passed-through to Subrecipients ($)	Federal Expenditures ($)
U.S. Department of Transportation					
Pass-Through Awards					
Louisiana Highway Safety Commission					
Highway Safety Cluster:					
State and Community Highway Safety Grants	20.600	Louisiana Highway Safety Commission	2024-30-42	-	54,059
National Priority Safety Programs	20.616	Louisiana Highway Safety Commission	2024-30-42	-	13,756
Total Highway Safety Cluster				-	67,815
Total U.S. Department of Transportation				-	67,815
U.S. Department of Transportation					
Direct Awards					
Airport Improvement Program and Infrastructure Investment and Jobs Act Program - New Orleans Aviation Board	20.106		105, 107, 108, 111, 117, 118, 119, 120, 122	-	26,334,220
Airport Improvement Program,COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Program- New Orleans Aviation Board	20.106		113	-	3,476,147
Subtotal - Direct Awards				-	29,810,367
Total U.S. Department of Transportation				-	29,810,367
U.S. Department of Agriculture					
Direct Awards					
Urban Agriculture and Innovation Production	10.935		2024-70510-41974	-	58,925
Inflation Reduction Act Urban & Community Forestry Program	10.727		24-DG-11083150-557	-	105,195
Subtotal - Direct Awards				-	164,120
Total U.S. Department of Agriculture				-	164,120
Pass-Through Awards					
State of Louisiana Department of Health					
WIC Special Supplemental Nutrition Program for Women, Infants and Children					
Infants and Children - Administrative Costs	10.557	State of Louisiana Department of Health	2000853761	-	314,825
Infants and Children - Food Issuance	10.557	State of Louisiana Department of Health	Not Applicable	-	2,310,451
Subtotal - Awards from Pass-Through Entities				-	2,625,276
Total U.S. Department of Agriculture				-	2,789,396

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Award Information	AL/Other #	Pass-Through Entity Name	Pass-Through Entity #	Passed-through to Subrecipients ($)	Federal Expenditures ($)
U.S. Department of Housing and Urban Development					
Direct Awards					
Emergency Solutions Grants Program	14.231		E21MC220006	13,805	13,805
Emergency Solutions Grants Program	14.231		E22MC220006	147,299	147,297
Emergency Solutions Grants Program	14.231		E23MC220006	761,540	902,034
Emergency Solutions Grant Program	14.231		E24MC220006	-	16,154
Home Investment Partnership Program	14.239		Various	968,468	1,922,063
Housing Opportunities for Persons with AIDS	14.241		LAH21F001	613,739	613,739
Housing Opportunities for Persons with AIDS	14.241		LAH22F001	672,425	672,425
Cares Act Housing Opportunities for Persons with AIDS	14.241		LAH23F001	2,120,255	2,612,971
Cares Act Housing Opportunities for Persons with AIDS	14.241		LAH24F001	-	88,492
Continuum of Care Program	14.267		LA0054L6H032215	-	561,789
Continuum of Care Program	14.267		LA054L6H032316	-	261,300
Subtotal - Direct Awards				5,297,532	7,812,069
Pass-Through Awards					
State of Louisiana Office of Community Development					
Community Development Block Grant/State's Program and Non-Entitled Grants in Hawaii	14.228	State of Louisiana Office of Community Development	CFMS#661158	-	3,831
Community Development Block Grant/State's Program and Non-Entitled Grants in Hawaii	14.228	State of Louisiana Office of Community Development	B-21-DF-22-0001	-	11,096
Subtotal - Awards from Pass-Through Entities				-	14,927
Total U.S. Department of Housing and Urban Development				**5,297,532**	**7,826,996**
U.S. Department of Justice					
Direct Awards					
Community Based Violence Intervention & Prevention Initiative	16.045		15PBJA-23-GG-05190-CVIP	-	229,488
Crime Victim Assistance/Discretionary Grants	16.582		2018-V3-GX-0070	-	10,130
Project Safe Neighborhoods	16.609		2020-GP-BX-0027	-	15,120
Project Safe Neighborhoods	16.609		15PBJA-22-GG-00765-GUNP	-	1,719
Public Safety Partnership and Community Policing Grants	16.710		2020-UL-WX-0064	-	3,750,000
Public Safety Partnership and Community Policing Grants	16.710		15JCOPS-21-GG-03402-UHPX	-	6,203,496
DNA Backlog Reduction Program	16.741		2018-DN-BX-0167	-	163,150
Edward Byrne Memorial Justice Assistance Grant Program	16.738		15PBJA-23-GG-03444-JAGX	-	36,705
Edward Byrne Memorial Justice Assistance Grant Program	16.738		15PBJA-21-GG-01520-JAGX	-	167,819
Edward Byrne Memorial Justice Assistance Grant Program	16.738		15PBJA-22-GG-02212-JAGX	-	26,422
Criminal and Juvenille Justice and Mental Health Collaboration Program	16.745		15BJA-22-GG-02995-MENT	-	89,091
Comprehensive Opioid, Stimulant, and Other Substances Use	16.838		2019-AR-BX-K021	-	29,135
Comprehensive Opioid, Stimulant, and Other Substances Use	16.838		15PBJA-21-GG-04586-COAP	-	263,212
Comprehensive Opioid, Stimulant, and Other Substances Use	16.838		15PBJA-22-GG-04470-COAP	-	339,728

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Award Information	AL/Other #	Pass-Through Entity Name	Pass-Through Entity #	Passed-through to Subrecipients ($)	Federal Expenditures ($)
U.S. Department of Justice, Continued					
Direct Awards					
Consolidated & Technical Assistance Grant Program to Address Children and Youth Experiencing Domestic and Sexual Violence and Engage Men and Boys as Allies	16.888		15-JOVW-21-GG-00640-CY	-	126,832
Equitable Sharing Program	16.922		15-5042-0-2-752	-	3,181
Subtotal - Direct Awards				-	11,455,228
Pass-Through Awards					
State of Louisiana Commission on Law Enforcement					
Crime Victim Assistance	16.575	State of Louisiana Commission on Law Enforcement	2021-VA-99-7114, 2022-VA-99-7551, 2023-VA-99-8130	-	19,748
Violence Against Women Formula Grants	16.588	State of Louisiana Commission on Law Enforcement	2022-WF-01-8079	-	15,604
Violence Against Women Formula Grants	16.588	State of Louisiana Commission on Law Enforcement	2023-WF-01-8037	-	51,326
Edward Byrne Memorial Justice Assistance Grant Program	16.738	State of Louisiana Commission on Law Enforcement	2021-DJ-06-7065	-	11,185
Paul Coverdell Forensic Science Improvement Grant Program	16.742	State of Louisiana Commission on Law Enforcement	2022-CD-01-7706	-	29,723
Subtotal - Awards from Pass-Through Entities				-	127,586
Total U.S. Department of Justice				-	11,582,814
U.S. Department of Labor					
Direct Awards					
Reentry Employment Opportunities	17.270		23A60PE000008	149,292	189,920
WIOA National Dislocated Worker Grants/WIA National Emergency Grants	17.277		DW-36863-21-60-A-22	823,593	842,929
Subtotal - Direct Awards				972,885	1,032,849
Total U.S. Department of Labor				972,885	1,032,849
U.S. Department of Transportation					
Direct Awards					
Safe Streets and Roads for All	20.939		693JJ32340176	-	100,685
Subtotal - Direct Awards				-	100,685

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Award Information	AL/Other #	Pass-Through Entity Name	Pass-Through Entity #	Passed-through to Subrecipients ($)	Federal Expenditures ($)
U.S. Department of Transportation, Continued					
Pass-Through Awards					
State of Louisiana Department of Culture, Recreation, & Tourism					
State of Louisiana Department of Transportation					
Highway Planning and Construction	20.205	State of Louisiana Department of Transportation	H.007275	-	832
Highway Planning and Construction	20.205	State of Louisiana Department of Transportation	H.007273	-	118,831
Highway Planning and Construction	20.205	State of Louisiana Department of Transportation	H.012373	-	54,389
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	State of Louisiana Department of Transportation	2024-30-42	-	27,556
Subtotal - Awards from Pass-Through Entities				-	201,608
Total U.S. Department of Transportation				-	302,293
U.S. Department of the Treasury					
Direct Awards					
Emergency Rental Assistance Program	21.023		ERA-210107413	-	1,885,460
Coronavirus State & Local Fiscal Recovery Funds	21.027		SLT-1835	1,812,411	17,242,684
Coronavirus State & Local Fiscal Recovery Funds	21.027		SLT-7352	4,071,110	27,841,810
Coronavirus State & Local Fiscal Recovery Funds	21.027		LATCF-2749	-	13,873
Subtotal - Direct Awards				5,883,521	46,983,827
Pass-Through Awards					
State of Louisiana Governor's Office of Homeland Security					
Emergency Rental Assistance Program	21.023	State of Louisiana Governor's Office of Homeland Security	ERA-2101112003	-	331,305
Subtotal - Awards from Pass-Through Entities				-	331,305
Total U.S. Department of the Treasury				5,883,521	47,315,132
U.S. Environmental Protection Agency					
Direct Awards					
Brownsfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818		4B-02F44601-0	-	2,005
Subtotal - Direct Awards				-	2,005

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Award Information	AL/Other #	Pass-Through Entity Name	Pass-Through Entity #	Passed-through to Subrecipients ($)	Federal Expenditures ($)
U.S. Environmental Protection Agency, Continued					
Pass-Through Awards					
State of Louisiana Department of Environment Quality					
Geographic Programs - Lake Pontchartrain Basin Restoration Program (PRP)	66.125	State of Louisiana Department of Environment Quality	BR-01F84101	-	25,916
Subtotal - Awards from Pass-Through Entities				-	25,916
Total U.S. Environmental Protection Agency				-	27,921
U.S. Department of Health and Human Services					
Direct Awards					
Environmental Public Health & Emergency Response	93.070		1NUE1EH001421-01-00	-	53,960
Prevention of Disease, Disability, & Death by Infectious Disease	93.084		NU50CK000638	10,000	1,476,755
Community Programs to Improve Minority Health	93.137		1 CPIMP211230-01-00	-	580,932
Congressional Directives	93.493		1H79FG000977-01	-	350,000
Ending the HIV Epidemic: A Plan for America-Ryan White HIV/AIDS Program Parts A and B	93.686		UT8HA33938-04	9,167	1,185,518
Ending the HIV Epidemic: A Plan for America-Ryan White HIV/AIDS Program Parts A and B	93.686		UT8HA33948-05	-	27,995
HIV Emergency Relief Project Grants	93.914		H89HA000035-29	2,945,392	2,945,392
HIV Emergency Relief Project Grants	93.914		5H89HA00035-30-00	3,053,417	5,852,965
HIV Emergency Relief Project Grants	93.914		UT8HA33948-05	17,530	2,000,000
Healthy Start Initiative	93.926		H49MC00099-22	-	20,000
Healthy Start Initiative	93.926		H49MC00099-23	53,922	540,916
Healthy Start Initiative	93.926		H49MC00099-24	43,121	713,495
Subtotal - Direct Awards				6,132,549	15,747,928
U.S. Department of Health and Human Services					
Pass-Through Awards					
State of Louisiana Department of Health and Hospitals					
Center for Disease Control and Prevention					
Public Health Emergency Preparedness	93.069	State of Louisiana Department of Health and Hospitals	2000598466	-	4,708
Public Health Emergency Preparedness	93.069	State of Louisiana Department of Health and Hospitals	2000683916	-	2,517
HIV Prevention Activities Health Department Based	93.940	State of Louisiana Department of Health and Hospitals	NU62PS924620	184,889	776,199
Center for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	State of Louisiana Department of Health and Hospitals	200750212	-	1,309,643

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Award Information	AL/Other #	Pass-Through Entity Name	Pass-Through Entity #	Passed-through to Subrecipients ($)	Federal Expenditures ($)
U.S. Department of Health and Human Services, Continued					
Pass-Through Awards					
National Association of County and City Health Officials					
Medical Reserve Corps Small Grant Program COVID-19 Operational Readiness Award	93.008	National Association of County and City Health Officials	HITEP 150032-02-13	-	1,426
Medical Reserve Corps Small Grant Program	93.008	National Association of County and City Health Officials	5 HITEP 200045-02-00	-	383
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health - Addressing Needs of People with Disabilities in COVID-19	93.421	National Association of County and City Health Officials	6 NU38OT000306-02-10	-	30,343
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health - Addressing Vaccine Hesitancy	93.421	National Association of County and City Health Officials	2022-032115	-	24,719
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health - Using Effective Media to Raise Awareness about Syphilis	93.421	National Association of County and City Health Officials	6NU38OT000306-04-01	-	26,797
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health -NACCHO Partnering for Vaccine Equity	93.421	National Association of County and City Health Officials	6NU38OT000306-03-06	-	38,742
Subtotal - Awards from Pass-Through Entities				184,889	2,215,477
Total U.S. Department of Health and Human Services				6,317,438	17,963,405
Corporation of National and Community Service					
Direct Awards					
AmeriCorps Volunteers in Service to America	94.013		20VSWLA001	-	52,546
Total Corporation of National and Community Service				-	52,546
U.S. Department of Homeland Security					
Direct Awards					
Assistance to Firefighters Grant	97.044		EMW-2021-FG-00259	-	3,225
Assistance to Firefighters Grant	97.044		EMW-2021-FG-03516	-	38,044
Port Security Grant Program	97.056		EMW-2019-PU-00127	-	2,033
Port Security Grant Program	97.056		EMW-2023-PU-00113	-	114,559
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083		EMW-2019-FF-00910	-	3,656,177
Securing the Cities Program	97.106		20CWDSTC00015-01-00	-	808,993
Subtotal - Direct Awards				-	4,623,031

Award Information	AL/Other #	Pass-Through Entity Name	Pass-Through Entity #	Passed-through to Subrecipients ($)	Federal Expenditures ($)
U.S. Department of Homeland Security, Continued					
Pass-Through Awards					
State of Louisiana Governor's Office of Homeland Security					
BRIC - Building Resilient Infrastructure and Communities	97.047	State of Louisiana Governor's Office of Homeland Security	EMT-2021-BR-091-0027	-	118,455
Flood Mitigation Assistance	97.029	State of Louisiana Governor's Office of Homeland Security	FMA-PJ-06-LA-2017-002	-	885,983
Flood Mitigation Assistance	97.029	State of Louisiana Governor's Office of Homeland Security	FMA-PJ-06-LA-2018-005	-	108,537
Flood Mitigation Assistance	97.029	State of Louisiana Governor's Office of Homeland Security	FMA-PJ-06-LA-2018-006	-	435,953
Flood Mitigation Assistance	97.029	State of Louisiana Governor's Office of Homeland Security	FMA-PJ-06-LA-2019-003	-	1,230,665
Flood Mitigation Assistance	97.029	State of Louisiana Governor's Office of Homeland Security	FMA-PJ-06-LA-2019-002	-	1,343,879
Flood Mitigation Assistance	97.029	State of Louisiana Governor's Office of Homeland Security	FMA-EMT-2020-FM-053-0030(FM30)	-	2,161,397
Flood Mitigation Assistance	97.029	State of Louisiana Governor's Office of Homeland Security	FMA-PJ-06-LA 2018-008	-	75,716
Flood Mitigation Assistance	97.029	State of Louisiana Governor's Office of Homeland Security	FMA-PJ-06-LA-2020-0014(FM20)	-	2,000
Flood Mitigation Assistance	97.029	State of Louisiana Governor's Office of Homeland Security	FMA-PJ-06-LA-2022-009	-	105,680
Flood Mitigation Assistance	97.029	State of Louisiana Governor's Office of Homeland Security	FMA-PJ-06-LA-2022-006	-	178,094
Flood Mitigation Assistance	97.029	State of Louisiana Governor's Office of Homeland Security	FMA-PJ-06-LA-2022-007	-	9,250
Flood Mitigation Assistance	97.029	State of Louisiana Governor's Office of Homeland Security	FMA-PJ-06-LA-2022-020	-	26,625
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	State of Louisiana Governor's Office of Homeland Security	071-55000 & Various others	-	208,594,621
Hazard Mitigation Grant	97.039	State of Louisiana Governor's Office of Homeland Security	1603DRLA0079, 16030710006, 1603X0710043, 1603-0710020, 1603-0710036, 4080-071-027, 1603X-071-0034, FEMA 1603-DR-LA-0432, FEMA 1603-DR-LA-0429, 1603-DR-LA-0433 & Various others	-	29,023,145
Emergency Management Performance Grant	97.042	State of Louisiana Governor's Office of Homeland Security	EMT-2022-EP-00003-S01	-	193,800
Emergency Management Performance Grant	97.042	State of Louisiana Governor's Office of Homeland Security	EMT-2023-EP-00001	-	18,804
Homeland Security Grant Program	97.067	State of Louisiana Governor's Office of Homeland Security	EMW-2021-SS-00019-S01	-	51,239
Homeland Security Grant Program	97.067	State of Louisiana Governor's Office of Homeland Security	EMW-2022-SS-00042-S01	-	117,436

CITY OF NEW ORLEANS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

Award Information	AL/Other #	Pass-Through Entity Name	Pass-Through Entity #	Passed-through to Subrecipients ($)	Federal Expenditures ($)
U.S. Department of Homeland Security, Continued					
Pass-Through Awards					
State of Louisiana Governor's Office of Homeland Security					
Homeland Security Grant Program	97.067	State of Louisiana Governor's Office of Homeland Security	EMW-2023-SS-00008	-	216,037
Homeland Security Grant Program	97.067	State of Louisiana Governor's Office of Homeland Security	EMW-2023-SS-00008-S01	-	148,385
Homeland Security Grant Program	97.067	State of Louisiana Governor's Office of Homeland Security	EMW-2022-SS-0042-S01	-	89,610
Subtotal - Awards from Pass-Through Entities				-	245,135,311
Total U.S. Department of Homeland Security				-	249,758,342
Total Expenditures of Federal Awards				$ 25,063,794	$ 394,425,829

CITY OF NEW ORLEANS, LOUISIANA
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024

NOTE 1 - BACKGROUND

The City of New Orleans (the "City") was incorporated in 1805. **The City's** system of government is established by the Home Rule Charter which became effective in 1954. **The City** operates under a Mayor-Council form of government. **The City** provides the following types of services as authorized by its charter: public health and safety, streets, sanitation, water and sewerage, planning and zoning, recreation and general and administrative services. Education and welfare are administered by other governmental entities.

NOTE 2 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of the federal awards of the City of New Orleans (**the City**). The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of **the City**, it is not intended to and does not present the financial position, changes in net assets, or cash flows of **the City**.

NOTE 3 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Grant expenditures in the Schedule are generally recognized under the accrual basis of accounting when the related liability is incurred, if measurable. Vacation and sick leave are recognized when paid. Current grant expenditures include direct expenditures and expenditures of federal awards passed through other governmental agencies. Expenditures are recognized following the cost principles contained in the Uniform Guidance.

The accounting policies of **the City** conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The preparation of the Schedule in conformity with accounting principles generally accepted in the United States of America requires management to make certain assumptions that affect the reported amounts of expenditures during the reporting period. Actual results could differ from those estimates.

NOTE 4 - DE MINIMIS COST RATE

The City did not elect to use the ten (10) percent de minimis cost rate as covered in paragraph 200.414 of the Uniform Guidance.

NOTE 5 - INELIGIBLE, DISALLOWED AND QUESTIONED COSTS

The City is subject to audit by federal agencies or their designees for compliance with contractual and programmatic requirements with regard to federal programs administered by **the City**. The determination of whether any instances of noncompliance that will ultimately result in the remittance of any ineligible or disallowed costs cannot be presently determined. When applicable, the repayment of any remaining ineligible and disallowed costs shall be funded from non-federal funds.

NOTE 6 - CONTINGENCY

The City is the recipient of numerous federal grants and awards. These grants and awards are governed by various federal requirements, guidelines, regulations and contractual agreements.

The administration of the programs and activities funded by these grants and awards is under control of **the City** and is subject to audit and review by the applicable funding sources. Any grant or award found not to be properly spent in accordance with the requirements, guidelines, regulations and contractual agreements of the funding source may be subject to recapture.

The audit of the federal award programs of **the City** for the year ended December 31, 2024, did not disclose instances of non-compliance that may be significant to the Schedule.

NOTE 7 - MAJOR FEDERAL AWARDS PROGRAMS

The City's major federal awards programs for the year ended December 31, 2024, were determined based upon program activity. **The City's** "Type A" federal awards programs for the year ended December 31, 2024, were all federally-assisted high risk programs for which program activity was equal to or greater than $3,000,000 during the year ended December 31, 2024.

Sean M. Bruno
Certified Public Accountants, LLC

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH _GOVERNMENT AUDITING STANDARDS_

To the Honorable Latoya Cantrell, Mayor
And Members of the City Council
City of New Orleans
New Orleans, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Schedule of Expenditures of Federal Awards of the City of New Orleans, Louisiana ("**the City**") for the year ended December 31, 2024, and the related notes, and have issued our report thereon dated September 17, 2025.

Report on Internal Control over Financial Reporting
In planning and performing our audit of the financial statements, we considered **the City's** internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of **the City's** internal control. Accordingly, we do not express an opinion on the effectiveness of **the City's** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements, on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether **the City's** financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sean M. Bruno

SEAN M. BRUNO
CERTIFIED PUBLIC ACCOUNTANTS, LLC
New Orleans, Louisiana
September 17, 2025

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Certified Public Accountants, LLC

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Honorable Latoya Cantrell, Mayor
And Members of the City Council
City of New Orleans
New Orleans, Louisiana

Report on Compliance for Each Major Federal Program Opinion on Compliance for Each Major Federal Program

We have audited the City of New Orleans, Louisiana (**the City**) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of **the City's** major federal programs for the year ended December 31, 2024. **The City's** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, **the City** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of **the City** and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of **the City's** compliance with the compliance requirements referred to above.

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE CONTINUED

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to **the City's** federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on **the City's** compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about **the City's** compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding **the City's** compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of **the City's** internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of **the City's** internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control over compliance and the results of that testing and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance.

Purpose of this Report, Continued

This report is intended solely for the information and use of the City Council, the Mayor, management, the Louisiana Legislative Auditor and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana revised statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

Sean M. Bruno

SEAN M. BRUNO
CERTIFIED PUBLIC ACCOUNTANTS, LLC
New Orleans, Louisiana
September 17, 2025

Schedule I - Summary of Independent Auditors' Results

Financial Statements:

1. The type of report issued on the basic financial statements: **Unmodified**

2. Significant deficiencies in internal control were disclosed by the audit of the basic financial statements: **No**

3. Material weaknesses: **No**

4. Noncompliance which is material to the basic financial statements: **No**

5. Significant deficiencies in internal control over major program(s): **No**

Federal Awards:

6. The type of report issued on compliance for major program: **Unmodified**

7. Did the audit disclose any audit findings which the independent auditor is required to report in accordance with 2 CFR 200.516(a)? **No**

8. Identification of major programs:

AL Numbers	Name of Federal Program or Cluster
14.269 & 14.272	Community Development Block Grant – Disaster Recovery Grants – Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG – DR) and National Disaster Resilience Competition (CDBG – NDR)
16.710	Public Safety Partnership and Community Policing Grant
21.023	Emergency Rental Assistance Program
21.027	Coronavirus State and Local Fiscal Recovery Funds
97.039	Hazard Mitigation Grant

9. Dollar threshold used to distinguish between Type A and Type B programs: **3,000,000**

10. Auditee qualified as a low-risk auditee under the Uniform Guidance: **Yes**

SCHEDULE II - Federal Awards Findings and Questioned Costs

No findings.

2022-001 Equipment and Real Property Management Supporting Documentation

Compliance Matrix: Equipment and Real Property Management

14.228 – Community Development Block Grants/State's Program and Non-Entitlement Grant in Hawaii, Grant #B-06-BG-22-0001

Criteria:

An entity must use, manage, and dispose of equipment acquired under a federal award in accordance with 2 CFR section 200.313 (d) (2) which requires a physical inventory of the property must be taken and results reconciled with the property records at least once every two years.

Condition/Context:

During our testing of the Community Development Block Grants/State's Program, we noted that **the City** was unable to provide a reconciliation of the physical inventory to the property records.

Current Status:

Resolved.