

*Program-Specific Audit Option
Uniform Guidance*

*Roman Catholic Church of the
Archdiocese of New Orleans
Administrative Offices*

June 30, 2020

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Uniform Guidance*

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Roman Catholic Church of the Archdiocese of New Orleans Administrative Offices

June 30, 2020

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SPECIAL REPORTS OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON THE
SCHEDULE OF EXPENDITURES OF FEDERAL
AWARDS ISSUED IN A PROGRAM - SPECIFIC AUDIT

To the Most Reverend Gregory M. Aymond,
Roman Catholic Church of the Archdiocese of New Orleans,
New Orleans, Louisiana.

Report on Schedule of Expenditures of Federal Awards

We have audited the accompanying Schedule of Expenditures of Federal Awards for the U.S. Department of Homeland Security - Disaster Grants - Public Assistance (the "Federal Program") of the Roman Catholic Church of the Archdiocese of New Orleans Administrative Offices (the "Administrative Offices") for the year ended June 30, 2020, and the related notes (the financial statement).

Management's Responsibility For the Schedule of Expenditures of Federal Awards

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

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit.

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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the expenditures of federal awards for the Federal Program of the Roman Catholic Church of the Archdiocese of New Orleans Administrative Offices, for the year ended June 30, 2020 in accordance with accounting principles generally accepted in the United States of America.

Bougeois Bennett, L.L.C.

Certified Public Accountants.

New Orleans, Louisiana,
January 25, 2021.

**PROGRAM-SPECIFIC AUDIT REPORT ON
COMPLIANCE FOR A FEDERAL PROGRAM AND
REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

To the Most Reverend Gregory M. Aymond,
Roman Catholic Church of the Archdiocese of New Orleans,
New Orleans, Louisiana.

Report on Compliance for U.S. Department of Homeland Security - Disaster Grants - Public Assistance

We have audited the Roman Catholic Church of the Archdiocese of New Orleans Administrative Offices' (the "Administrative Offices") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the U.S. Department of Homeland Security - Disaster Grants - Public Assistance federal program for the year ended June 30, 2020.

Management's Responsibility

Management is responsible for compliance with the federal statutes, regulations, and terms and conditions of federal awards applicable to U.S. Department of Homeland Security - Disaster Grants - Public Assistance federal program (the "Federal Program").

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Federal Program based on our audit of the types of compliance requirements referred to above.

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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the Federal Program occurred. An audit includes examining, on a test basis, evidence about the Administrative Offices' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the Administrative Offices' Federal Program. However, our audit does not provide a legal determination of the Administrative Offices' compliance.

Opinion on Compliance for the Federal Program

In our opinion, the Administrative Offices complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its Federal Program for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of the Administrative Offices is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Administrative Offices' internal control over compliance with the types of requirements that could have a direct and material effect on its Federal Program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its Federal Program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Administrative Offices' 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 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 the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Bourgeois Bennett, L.L.C.

Certified Public Accountants.

New Orleans, Louisiana,
January 25, 2021.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Roman Catholic Church of the Archdiocese of New Orleans
Administrative Offices**

For the year ended June 30, 2020

<u>Federal Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Homeland Security <u>Pass-Through Program From:</u> Louisiana Governor's Office of Homeland Security and Emergency Preparedness Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	1603-DR-LA	<u>\$2,167,700</u>

See Notes to Schedule of Expenditures of Federal Awards.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Roman Catholic Church of the Archdiocese of New Orleans Administrative Offices

For the year ended June 30, 2020

Note 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal grant activity of the Roman Catholic Church of the Archdiocese of New Orleans Administrative Offices (the "Administrative Offices") under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) 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 Administrative Offices, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Administrative Offices.

Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards is presented on the accrual basis of accounting and in accordance with the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Grant revenues are recorded for financial reporting purposes when the Administrative Offices has met the qualifications for the respective grants.

Note 3 - INDIRECT COST RATE

The Administrative Offices has elected not to use the 10% de minimus indirect cost rate allowed under the Uniform Guidance.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Roman Catholic Church of the Archdiocese of New Orleans
Administrative Offices**

For the year ended June 30, 2020

Section I - Summary of Auditor's Report

a) Federal Awards

Internal control over the federal program:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be a material weakness? Yes None reported

Type of auditor's report issued on compliance for the major program: unmodified

- Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516a)? Yes No

b) Identification of the Federal Program:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
97.036	U.S. Department of Homeland Security Louisiana Governor's Office of Homeland Security and Emergency Preparedness Disaster Grants - Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between
Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee? Yes No

Section II - Compliance

Compliance

There were no findings noted during the audit for the year ended June 30, 2020 related to compliance.

Section III - Internal Control Over Compliance

Internal Control Over Compliance

There were no findings noted during the audit for the year ended June 30, 2020 related to internal control over compliance.

REPORTS BY MANAGEMENT

SCHEDULE OF PRIOR YEAR FINDINGS
AND QUESTIONED COSTS

Roman Catholic Church of the Archdiocese of New Orleans
Administrative Offices

For the year ended June 30, 2020

Section I - Compliance

There were no findings noted during the audit for the year ended June 30, 2019 related to compliance.

Section II - Internal Control Over Compliance

There were no findings noted during the audit for the year ended June 30, 2019 related to internal control over compliance.

Section III - Management Letter

A management letter was issued in connection with the audit for the year ended June 30, 2019.

MANAGEMENT'S CORRECTIVE ACTION PLAN

Roman Catholic Church of the Archdiocese of New Orleans Administrative Offices

For the year ended June 30, 2020

Section I - Compliance

There were no findings noted during the audit for the year ended June 30, 2020 related to compliance.

Section II - Internal Control Over Compliance

There were no findings noted during the audit for the year ended June 30, 2020 related to internal control over compliance.

Section III - Management Letter

A management letter was issued in connection with the audit for the year ended June 30, 2020.