



# Report Highlights

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

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### 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, 2022, through June 30, 2023.

### What We Found

- GOHSEP did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements for the Flood Mitigation Assistance program. As of June 30, 2023, GOHSEP had not entered subaward information into the FFATA Subaward Reporting System for any of the 50 subawards of \$30,000 or more totaling \$125,920,379.
- Financial information relating to the following accounts was materially correct: 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 for the year ended June 30, 2023, as part of the 2023 Single Audit.

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