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Report Highlights

Governor's Office of Homeland Security and Emergency Preparedness

Public Assistance Program

Audit Control # 52140011

Recovery Assistance Services • September 2014

Why We Conducted These Procedures

We performed agreed-upon procedures, in accordance with *Government Auditing Standards*, to assist the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) in evaluating the completeness and accuracy of documentation submitted by sub-grantees to GOHSEP for reimbursement under the Public Assistance program. For the period January 1, 2014 through June 30, 2014, we reviewed Public Assistance reimbursement requests totaling \$711,013,998.

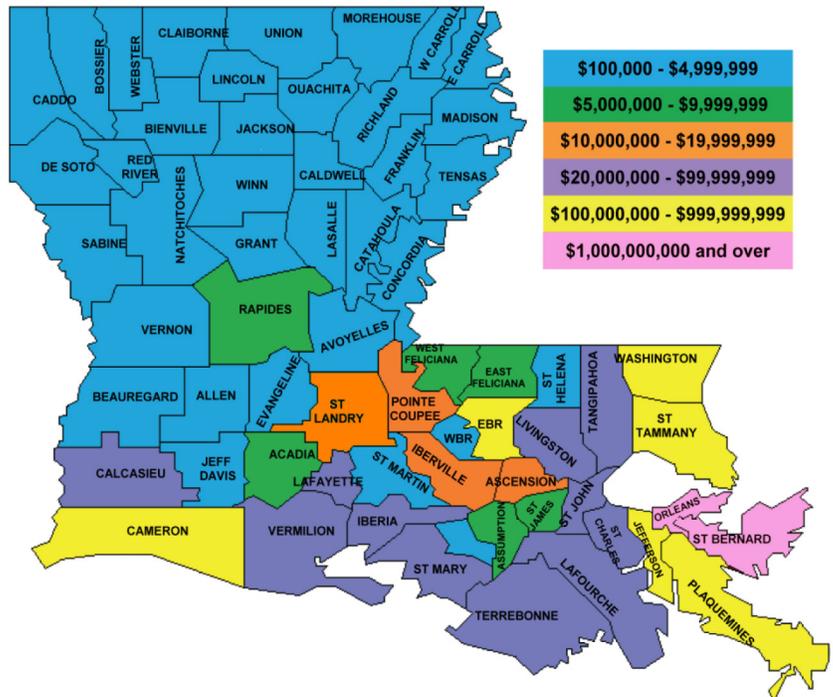
What We Found

Of the \$711,013,998 in expense reimbursements we analyzed, we found that \$49,574,830 (6.97%) was not supported by sufficient documentation at the time of our review. However, GOHSEP management has directed staff to obtain the needed documentation prior to payment.

Of the \$49,574,830 that was not supported by sufficient documentation:

- \$42,556,899 (85.8%) was a result of exceptions related to contract work.
- \$3,769,924 (7.6%) was a result of exceptions related to sub-grantee labor charges.
- \$1,327,340 (2.7%) was a result of exceptions related to sub-grantee equipment charges.
- \$1,832,937 (3.7%) was a result of exceptions related to purchases of materials.
- \$87,730 (0.2%) was a result of exceptions related to rented equipment.

Total Public Assistance Funds Paid to Parishes (As of June 30, 2014)



Note: The \$2.9 billion paid to State agencies is not reflected in the map.

View the full report, including management's response, at www.lla.la.gov.