

GOVERNOR'S OFFICE OF HOMELAND SECURITY  
AND EMERGENCY PREPAREDNESS  
STATE OF LOUISIANA



MANAGEMENT LETTER  
ISSUED MAY 13, 2009

**LEGISLATIVE AUDITOR  
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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

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LOUISIANA LEGISLATIVE AUDITOR  
STEVE J. THERIOT, CPA

April 20, 2009

**GOVERNOR'S OFFICE OF HOMELAND SECURITY  
AND EMERGENCY PREPAREDNESS**

Baton Rouge, Louisiana

As part of our audit of the State of Louisiana's financial statements for the year ended June 30, 2008, we considered the Governor's Office of Homeland Security and Emergency Preparedness' internal control over financial reporting and over compliance with requirements that could have a direct and material effect on a major federal program; we examined evidence supporting certain accounts and balances material to the State of Louisiana's financial statements; and we tested the office's compliance with laws and regulations that could have a direct and material effect on the State of Louisiana's financial statements and major federal programs as required by *Government Auditing Standards* and U.S. Office of Management Budget Circular A-133.

The Annual Fiscal Report of the Governor's Office of Homeland Security and Emergency Preparedness is not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The office's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior management letter on the Governor's Office of Homeland Security and Emergency Preparedness, for the year ended June 30, 2007, we reported findings relating to an inaccurate and incomplete annual fiscal report, noncompliance with federal reporting requirements, noncompliance with federal subrecipient monitoring requirements, noncompliance with subrecipient monitoring requirements over the Homeland Security cluster programs, noncompliance with federal earmarking requirement, noncompliance with movable property regulations, noncompliance and inadequate controls over information systems, deficiencies in controls over revenue, deficiencies in controls over expenditures, deficiencies in internal control over payroll, noncompliance with LaCarte purchasing card policy, and failure to submit required records retention schedules. The findings relating to noncompliance with federal reporting requirements, noncompliance with federal earmarking requirements, noncompliance with movable property regulations, deficiencies in controls over revenue, noncompliance with the LaCarte purchasing card policy, and the failure to submit a records retention schedule have been resolved by management. The findings relating to an inaccurate and incomplete annual fiscal report, noncompliance with federal subrecipient monitoring requirements, noncompliance and inadequate controls over informations systems (partially resolved), deficiencies in controls over expenditures, and deficiencies in controls over payroll are addressed again in this letter.

Based on the application of the procedures referred to previously, all significant findings are included in this letter for management's consideration. All findings included in this management letter that are required to be reported by *Government Auditing Standards* have also been included in the State of Louisiana's Single Audit Report for the year ended June 30, 2008.

### **Inadequate Preparation of the Annual Fiscal Report**

For the second consecutive year, the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) did not submit an accurate Annual Fiscal Report (AFR) to the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP). Louisiana Revised Statute 39:79 authorizes the commissioner of administration to establish the format of each agency's AFR and requires a signed affidavit that the AFR presents fairly the financial position of the agency. Good internal control over financial reporting should include adequate procedures to record, process, and transmit financial data needed to prepare an accurate and complete AFR; adequate training and supervision of staff; and a review process that will identify preparation errors and correct those errors before submitting the AFR to OSRAP for inclusion in the state's Comprehensive Annual Financial Report (CAFR).

GOHSEP submitted the fiscal year-end June 30, 2008, AFR packet to OSRAP by the original due date of August 29, 2008, but the AFR contained the following material errors: (1) receivables from the Federal Emergency Management Agency (FEMA) for the Public Assistance (PA) program (CFDA 97.036) were understated by \$23,330,000 and (2) payables to applicants of the PA program were understated by \$25,126,000. These errors occurred because GOHSEP used the wrong data file version to prepare the accruals for the PA program and omitted several applicants from its calculation of the estimated payables and receivables for the PA program. After the auditor brought these errors to management's attention, a revised AFR was prepared and submitted to OSRAP on September 23, 2008. Audit procedures revealed that the revised AFR still contained the following errors:

- Prepaid expense balance of \$147,675,633 was not reported in note U - Prepaid Expenses.
- Deferred revenue was overstated by \$19,674,000 because the amount included items that had been received and recorded as earned revenue on Schedule 14 - GASB 34 Revenue Accruals.
- The modified accrual revenue and receivable balances were overstated by \$4,181,165 because the amounts reported included revenue that was received after the 13<sup>th</sup> accounting period that ended on August 14, 2008.
- GOHSEP did not ensure that the data file used to perform the accrual calculations was complete, which resulted in an understatement of \$1,562,000 in payables, expenditures, due from the federal government, and federal revenue. The error also overstated receivables from applicants of the PA program by \$952,000.

GOHSEP did not ensure its note disclosures and schedules were accurate and consistent with other note disclosures and schedules included in the AFR resulting in the following errors:

- The amount reported as operating grant revenue in note H - Operating Grants and Contributions was overstated by \$298,927,165 because the prior year accruals were not deducted from the total.
- The amount reported in note R - Payroll and Related Benefits Accrual as total deferred revenue did not agree to the amount reported in note G - Deferred Revenue. This caused the federal revenue calculated in note R to be understated by \$2,341,000.
- The amount reported as payables on Schedule 14a - GASB 34 Expenditure Accruals did not agree to note V - Accounts Payable because Schedule 14a did not include Hazard Mitigation Program (CFDA 97.039) payables totaling \$616,213.
- An \$8,577,161 adjustment made by GOHSEP to federal revenues on Schedule 1 - Schedule of Revenues and Expenditures - Budgetary Comparison was not carried through to Schedule 3 - Schedule of Appropriated Revenues, note H, and note R. In addition, the \$8,577,161 adjustment made by GOHSEP to expenditures on Schedule 1 was not carried through to note R.
- The Schedule 8 Recap did not include \$683,837 in expenditures that were reported on Schedule 8 - Schedule of Expenditures of Federal Awards.
- In note I - Judgments, Claims, and Similar Contingencies, a disallowed cost amount from an audit report issued in 2002 that related to the Hazard Mitigation Program was overstated by \$1,107,901. The reported amount of \$26,597,196 did not include the administrative costs owed to the federal grantor totaling \$652,052 or an adjustment by the federal grantor in March 2008 that reduced the amount by \$1,759,953.
- Disallowed cost totaling \$656,837 related to the Hazard Mitigation Program from an audit report issued in 2004 was not reported in note I.
- The reconciliation of Schedule 8 to Schedule 1 included reconciling items that were not supported.
- Schedule 8-4 - Schedule of Non-State Subrecipients of Major Federal Programs omitted Hazard Mitigation Program expenditures totaling \$10,032,935.
- The amount reported for the Homeland Security Cluster (CFDA 97.004/97.067) on Schedule 8-4 was overstated by \$4,605,279. The majority of this error occurred because the amount reported included expenditures for programs that are not part of the Homeland Security Cluster.

Management has not adequately trained its accounting staff in the reporting requirements by OSRAP and GASB. In addition, management has not developed an adequate review process to ensure that its AFR is accurately presented. The lack of adequate review may result in misstatements from errors or fraud to occur and remain undetected. Furthermore, failure to submit an accurate AFR can delay the compilation and issuance of the state's CAFR.

GOHSEP management should enhance its written compilation procedures to include all steps in the compilation process, ensure that its AFR is properly prepared and reviewed to identify and correct errors before submitting its AFR to OSRAP, and ensure that its accounting staff is adequately trained in both OSRAP and GASB reporting requirements. Management concurred with the finding and outlined a plan of corrective action (see Appendix A, pages 1-2).

### **Noncompliance With Subrecipient Monitoring Requirements**

For the second consecutive year, GOHSEP did not comply with subrecipient monitoring requirements for the Disaster Grants - Public Assistance Program (CFDA 97.036) and the Homeland Security Cluster (CFDA 97.004 and 97.067). In addition, GOHSEP did not comply with subrecipient monitoring requirements for the Hazard Mitigation Grant Program (CFDA 97.039).

Office of Management and Budget (OMB) Circular A-133 requires pass-through entities to perform "during the award" monitoring to provide reasonable assurance that the subrecipient administers federal awards in compliance with laws, regulations, and provisions of contracts or grant agreements and that performance goals are achieved. OMB A-133 also requires the pass-through entity to (1) ensure that subrecipients expending \$500,000 or more in federal awards during the subrecipient's fiscal year have a single audit and that the required audits are completed within nine months of the end of the subrecipient's audit period; (2) issue a management decision on audit findings within six months after receipt of the subrecipient's audit report; (3) ensure the subrecipient takes timely and appropriate corrective action on all audit findings; and (4) take appropriate action using sanctions in cases of continued inability or unwillingness of the subrecipient to have the required audits. Furthermore, pass-through entities are responsible for evaluating the impact of subrecipient activities on the pass-through entity's ability to comply with applicable federal regulations.

Although GOHSEP developed monitoring programs in fiscal year 2008, GOHSEP did not fully implement these monitoring programs in fiscal year 2008.

- GOHSEP did not ensure that subrecipients of the Public Assistance Program, Homeland Security Cluster, or Hazard Mitigation Grant Program received the required single audits. GOHSEP also did not review any audit reports or issue management decisions on any findings from the single audit reports of subrecipients in fiscal year 2008. GOHSEP sent out a questionnaire to applicants of these programs in May 2008 to determine which applicants from fiscal year 2006 and fiscal year 2007 were required to meet the OMB A-133 audit requirements. However, GOHSEP did not follow up on these reports in fiscal year 2008.

- GOHSEP developed a separate monitoring program for the Homeland Security Cluster Program, but other than two site visits to test the quality of the program that was developed, no monitoring was performed for other compliance requirements including financial-related attributes.

Management's failure to ensure that adequate subrecipient monitoring was performed could result in possible misuse of federal funds by subrecipients and could result in disallowed costs.

Management should implement procedures to ensure that during-the-award monitoring is performed and that subrecipients obtain the required single audits. Management should also implement procedures to review all required single audits from subrecipients, issue a management decision on any relevant findings, and ensure appropriate corrective action is taken. Management concurred with the finding and outlined a plan of corrective action (see Appendix A, pages 3-4).

### **Inadequate Controls Over User Access to LouisianaPA.com System**

For the second consecutive year, GOHSEP did not establish adequate controls over the monitoring and deactivation of user access in the LouisianaPA.com (LAPA), the state's project management database for the Public Assistance (PA) federal program (CFDA 97.036). Good internal controls require security over information systems, which would include the continual monitoring of user access and the timely deactivation of user access to ensure that the integrity of data is maintained.

Audit procedures performed on all user IDs in LAPA with payment approval or document review capability identified that five of 24 (21%) users did not have a legitimate need for the access because they no longer worked in the PA program. GOHSEP does not have written policies or procedures to address the monitoring or deactivation of user access in LAPA. Failure to monitor and properly delete user access to LAPA increases the risk that unauthorized access to LAPA could occur, data could be compromised, and/or assets could be misappropriated.

Management should establish written policies and procedures for the monitoring and deactivation of user access to LAPA. Management concurred with the finding and outlined a plan of corrective action (see Appendix A, pages 5-6).

### **Untimely Reconciliation Between ISIS and LAPA Systems**

For the second consecutive year, GOHSEP did not timely reconcile the payments in the state's Integrated Statewide Information System (ISIS), the state's accounting system, and the payments in LouisianaPA.com (LAPA), the state's project management database used to administer the PA federal program (CFDA 97.036). ISIS is used to process payments for the PA program and to prepare the GOHSEP's AFR. LAPA is used for project management and preparing significant estimates in GOHSEP's financial statements. GOHSEP reported PA program expenditures of nearly \$1.1 billion on its Schedule of Expenditures of Federal Awards for the year-end June 30, 2008. Good internal controls should ensure that the systems are reconciled on a periodic and

timely basis to verify that all transactions are correctly posted in ISIS and LAPA. GOHSEP's written policy requires a reconciliation to be performed on the 5<sup>th</sup> day of each month.

Although GOHSEP developed and implemented a reconciliation process between ISIS and LAPA, some of the reconciliations were not performed timely. The reconciliations for July 2007 and June 2008 were not completed until September 2008, while the July 2008 and August 2008 reconciliations were not completed until October 2008. Although the reconciliations were not completed, GOHSEP submitted its AFR to OSRAP by the required date of August 29, 2008. The reconciliations identified discrepancies that resulted in an understatement of expenditures/payables and revenues/receivables of \$1,562,000 that was corrected by an audit adjustment.

Failure to perform a timely reconciliation between ISIS and LAPA could lead to incorrect financial reporting and increase the risk that errors or fraud could occur and remain undetected.

Management should ensure that ISIS and LAPA expenditures are reconciled timely. Management concurred with the finding and outlined a plan of corrective action (see Appendix A, pages 7-8).

### **Deficiencies in Internal Control Over Payroll**

For the second consecutive year, GOHSEP did not maintain adequate internal control over payroll processing. Good internal control should ensure that leave slips are properly prepared and support the leave taken by the employees. In addition, there should be an adequate segregation of duties for employees involved in payroll processing. GOHSEP has a written policy requiring employees to obtain approval for leave on an SF-6 form.

Tests performed on GOHSEP's payroll process revealed the following deficiencies:

- Human Resource (HR) employees have the ability to make changes to their own payroll records. In fiscal year 2008, all HR employees had the ability to enter time, make retroactive changes, and change personnel information for their own records. GOHSEP did not set up timekeeping groups to restrict this access. In addition, GOHSEP did not establish compensating controls to reduce the risk associated with these access levels. As a result, errors or fraud could occur and remain undetected.
- GOHSEP's HR section was not adequately creating and reviewing the critical ISIS HR system reports that would allow for a review of off-cycle checks and retroactive changes in personnel and time records.
- In pay period ending April 8, 2008, leave recorded for seven of 15 (47%) employees tested was not supported by complete, accurate, and approved leave slips.

In a letter dated October 6, 2008, GOHSEP notified the Louisiana Legislative Auditor of a possible misappropriation by an employee relating to payroll. The employee was terminated on October 2, 2008, and as of January 21, 2009, Louisiana State Police is investigating the matter.

Management did not adequately enforce the time and attendance policies to ensure that employees were properly completing leave forms or that forms were obtained for all leave requested on the time sheets. Management also did not provide for an adequate segregation of duties for the HR employees. Failure to implement written time and attendance policies and segregate the duties of the HR employees increases the risk that errors and fraud could occur and remain undetected.

Management should strengthen controls over payroll processing to ensure that time and attendance policies are followed, adequate review procedures are performed, and a proper segregation of duties exists for HR employees. Management concurred with the finding and outlined a plan of corrective action (see Appendix A, pages 9-10).

### **Inadequate Controls Over Cash Management and Noncompliance With CMIA Agreement**

GOHSEP did not establish adequate controls over cash management for the Public Assistance (CFDA 97.036) and Hazard Mitigation (CFDA 97.039) federal programs, which are funded through FEMA. In addition, GOHSEP did not comply with the requirements of the PA program in the Cash Management Improvement Act (CMIA) Treasury-State agreement and the OSRAP Policy and Procedures Manual (PPM).

Good internal controls require recipients of federal grant awards to request reimbursements for federal program expenditures as soon as the recipient becomes eligible for reimbursement. In addition, the PA program is included in the Treasury-State agreement which establishes a clearance pattern and funding technique in section 6.3.2 for agencies to follow when requesting federal funds. GOHSEP's funding techniques for the PA program require that funds are received and credited to the state account in a manner designed to be interest neutral. The agreement also requires the state to calculate an interest liability to the federal government on refunds exceeding a \$50,000 threshold. Because OSRAP calculates the interest liability for all of the state's CMIA programs, OSRAP's PPM requires the agency to prepare a CMIA spreadsheet and attach supporting documentation showing the amount and date the funds were received.

Audit procedures revealed the following deficiencies:

- GOHSEP has not submitted an appropriate reimbursement request to FEMA for its salary expenditures covered as state management costs under the PA and Hazard Mitigation programs since fiscal year 2006. In January 2009, GOHSEP prepared a summary of its outstanding salary reimbursements as follows:

<u>Fiscal Year</u>	<u>Public Assistance</u>	<u>Hazard Mitigation</u>	<u>Total</u>
2006	\$192,515	\$167,333	\$359,848
2007	3,684,357	1,390,046	5,074,403
2008	7,558,271	2,017,822	9,576,093
Total	<u>\$11,435,143</u>	<u>\$3,575,201</u>	<u>\$15,010,344</u>

In fiscal year 2008, GOHSEP borrowed \$7 million from the State Treasury to cover costs associated with managing federal programs. At the end of fiscal year 2008, the agency was unable to repay this seed money. GOHSEP also requested an additional \$3.5 million in seed money for fiscal year 2009. If GOHSEP had requested and received reimbursement from FEMA for its eligible salary expenses in a timely manner, GOHSEP would have been able to repay the seed money borrowed in fiscal year 2008.

In addition, the Treasury-State agreement for the PA program specifies that payroll costs have an “Actual Clearance, ZBA” funding technique which means that requests for reimbursement should be scheduled for the same day the payments are issued. GOHSEP has not complied with the Treasury-State agreement for its fiscal year 2008 payroll costs in the PA program.

- GOHSEP did not properly calculate and report federal and state interest liabilities for the PA program on the CMIA spreadsheet submitted to OSRAP. Errors occurred because GOHSEP did not use the correct interest rate, improperly used the annualized interest rate, and did not properly report refunds and adjustments. As a result of these errors, GOHSEP overstated the state interest liability by \$1,929,475 and overstated the federal interest liability by \$2,674,566 on the fiscal year 2008 CMIA spreadsheets.
- In 13 (27%) of 48 draws tested for the PA program, GOHSEP did not follow the established clearance pattern in the Treasury-State agreement. These draws were requested between one and 20 days after the scheduled draw date resulting in potential lost interest earnings for the state and noncompliance with the agreement.
- In 22 (46%) of 48 draws tested for the PA program, GOHSEP did not properly report revenue and expenditure information on the CMIA spreadsheets submitted to OSRAP. Errors included omitting expenditures for certain disasters, omitting cancelled checks and refunds, reversing expenditure and revenue amounts on the spreadsheet, omitting the refund deposit date from the spreadsheet, and netting refunds and cancelled checks with expenditures or revenue instead of listing them as separate line items so that interest could be properly calculated and reviewed by OSRAP.

- One draw for the PA program was reduced by \$19,457 to return earned interest from an applicant to FEMA. However, the earned interest was returned to FEMA in a separate check as required by GOHSEP's internal procedures. Therefore, reducing the draw amount duplicates the payment to FEMA.
- One refund of \$122,696 from an applicant was netted twice against two separate draws for the PA program resulting in an overpayment to FEMA.

Management has not established adequate controls to ensure that draws are performed timely, interest liabilities are properly calculated, and information on the CMIA spreadsheet provided to OSRAP is reported accurately. Failure to request reimbursements in a timely manner can cause deficits in the agency's budget or potential loss of interest earnings to the state. Failure to draw funds for the PA program on the scheduled draw date results in noncompliance with the CMIA agreement and failure to accurately report the PA program information to OSRAP results in noncompliance with DOA policy and the CMIA agreement.

Management should develop written CMIA policies and procedures to ensure (1) accurate reporting to OSRAP; (2) refunds are handled appropriately to reduce duplicate payments to FEMA; and (3) draws are performed in a timely manner, including salaries. The policies and procedures should include comparisons of actual revenues and actual expenditures for each federal program to ensure that all reimbursements have been requested. In addition, management should recoup the overpayments to FEMA. Management concurred with the finding and outlined a plan of corrective action (see Appendix A, pages 11-12).

### **Noncompliance With Federal Financial Reporting Requirements**

GOHSEP failed to establish internal controls over the SF-269 federal financial status reports for the Homeland Security Cluster (CFDA 97.067/97.004) and did not comply with the federal deadlines for those reports. According to Part 4 of OMB Circular A-133 Compliance Supplement and the U.S. Department of Homeland Security Program Guidance and Application Kit, a quarterly SF-269 report is required for the Homeland Security Cluster programs. The kit states that (1) a report must be submitted for every quarter a grant is active; (2) for 2006 and 2007 grants, the SF-269 reports are due 30 days following the end of the quarter; and (3) for grants awarded before 2006, the agency must follow the guidelines in the Office of Justice Programs Financial Guide.

Audit procedures performed on the SF-269 reports revealed the following:

- Ten (48%) of 21 SF-269 reports due to the federal grantor in fiscal year 2008 were submitted between six and 29 days after their respective due date.
- GOHSEP submitted a final report for the 2003-MU-T3-0022 grant on February 29, 2008. However, the grant was still active. Audit procedures identified two drawdowns from this grant in subsequent months, totaling \$344,891, for expenditures that occurred after February 29, 2008. GOHSEP did not submit a revised report to the federal grantor.

Management did not implement procedures to ensure that the reports were submitted timely and accurately. The Program Guidance and Application Kit states that future awards and drawdowns could be withheld if these reports are delinquent.

Management should establish written procedures to ensure that the SF-269 reports are accurately prepared and submitted by the due date. Management should also resubmit the final report for the 2003-MU-T3-0022 grant. Management concurred with the finding and outlined a plan of corrective action (see Appendix A, pages 13-14).

### **No Reconciliation Between Project Database and Financial Records for the Homeland Security Cluster Programs**

GOHSEP did not reconcile its Homeland Security project database (project database) to its financial records maintained in ISIS for the Homeland Security Cluster programs (CFDA 97.004 and 97.067). The project database maintains grant and administrative expenditures for the Homeland Security Cluster programs. OMB Circular A-133 Compliance Supplement, Part 4 earmarking requirements state that not more than five percent of fiscal year 2006 and 2007 grant funds made available to a state may be used for costs of management and administration. The U.S. Department of Homeland Security Program Guidance and Application Kit states that recipients are required to submit a Biannual Strategy Implementation Report (BSIR) with the obligated and expended grant totals for each award. The grant managers use the project database to monitor the administrative costs of the grants and to prepare the BSIR. Good internal controls would include that the project database be reconciled to financial records on a periodic and timely basis to verify that all transactions are correctly posted.

Audit procedures performed revealed the following deficiencies:

- GOHSEP's grant section maintains a spreadsheet summarizing the grant awards, grant expenditures, and administrative expenditures. This spreadsheet is prepared from the project database and used to ensure that the earmarking requirements have been met. This spreadsheet did not agree to the expenditures recorded in ISIS for the Homeland Security Cluster grants. Management could not readily identify the differences; therefore, we could not determine that GOHSEP complied with the earmarking requirement.
- The BSIR is prepared using the project database. Because the project database did not agree to ISIS and GOHSEP did not maintain other support for the BSIR, the accuracy of amounts reported on the BSIR could not be determined.

Management has not established procedures to ensure that the data recorded in the project database agrees with expenditure information coded to ISIS. Inaccurate data in the project database may lead to overspending in the Homeland Security Cluster grants, noncompliance with federal earmarking requirements, inaccurate reporting to the federal grantor, and a loss of future funding from the grantor.

Management should develop and implement procedures to reconcile the project database to ISIS on a periodic basis and ensure that the earmarking compliance requirements have been met and

reports submitted to the federal grantor are supported by financial records. Management concurred with the finding and outlined a plan of corrective action (see Appendix A, pages 15-16).

### **Failure to Document Payroll Distribution Costs**

GOHSEP failed to document hours worked by its employees on the following programs that are all federally funded through the U.S. Department of Homeland Security: Disaster Grants - Public Assistance (CFDA 97.036), Hazard Mitigation Grants (CFDA 97.039), and Homeland Security Cluster (CFDA 97.004 and 97.067). OMB Circular A-87, Attachment B, Section 8h requires that (1) if employees are expected to work on a single federal award, charges for their salaries and wages will be supported by periodic certifications (at least semi-annually) that the employees worked solely on that program; (2) if employees work on multiple federal awards, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation completed and signed by the employees monthly; and (3) if budget estimates are used for interim accounting purposes, those estimates must be compared to actual activity at least quarterly and adjusted, if necessary, to reflect changes.

In a test of 24 payroll disbursements for the pay period ending May 18, 2008, charged to the federal programs listed above, none of the 24 disbursements were supported by activity reports or semiannual payroll certifications documenting the actual activity for the federal program or project. In addition, management used a budget estimate to determine the payroll allocation but did not perform the quarterly comparison of actual costs to budgeted distributions based on activity reports.

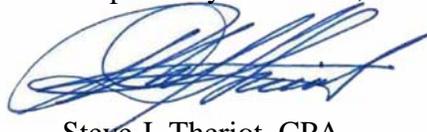
Management did not implement policies and procedures to require employees to certify their actual activity for these federal programs. Failure to properly document the actual activity increases the risk that expenditures are not fairly and accurately allocated to federal programs, increases the risk of inaccurate federal reporting, and results in noncompliance with Circular A-87.

Management should establish and enforce policies and procedures for employees to identify and certify the hours devoted to each of the federal programs. Also, if management continues to estimate the payroll distribution for interim accounting purposes, management should implement procedures to perform a quarterly comparison of the estimate to actual activity records. Management concurred with the finding and outlined a plan of corrective action (see Appendix A, pages 17-18).

The recommendations in this letter represent, in our judgment, those most likely to bring about beneficial improvements to the operations of the office. The varying nature of the recommendations, their implementation costs, and their potential impact on the operations of the office should be considered in reaching decisions on courses of action. The findings relating to the office's compliance with laws and regulations should be addressed immediately by management.

This letter is intended for the information and use of the office and its management, others within the entity, and the Louisiana Legislature 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 letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Steve J. Theriot, CPA  
Legislative Auditor

DG:BH:EFS:PEP:sr

GOHSEP08

Management's Corrective Action  
Plans and Responses to the  
Findings and Recommendations





**BOBBY JINDAL**  
GOVERNOR

**State of Louisiana**  
**Governor's Office of Homeland Security**  
**and**  
**Emergency Preparedness**

**MARK A. COOPER**  
DIRECTOR

February 5, 2009

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Letter dated January 21 2009  
Inadequate Preparation of the Annual Fiscal Report

Dear Mr. Theriot:

I have reviewed your report dated January 21, 2009 which covers activities for fiscal year 2008, which began on July 1, 2007 and concluded on June 30, 2008. During the fiscal year covered, the Governor's Office of Homeland Security and Emergency Preparedness underwent a change in management because of the new administration and was seven months into the fiscal year when these changes occurred.

In accordance with your guidance we are providing separate letters for each of the findings.

**Inadequate Preparation of the Annual Fiscal Report**

**Finding: For the second consecutive year GOHSEP did not submit an accurate Fiscal Report (AFR) to the Division of Administration, Office of Statewide Reporting and Accounting Policy (OSRAP)**

**Response:** GOHSEP Management concurs with the finding that the accuracy of the Agency's Annual Fiscal Report is a must, and should be submitted timely. The wrong data disks were used in the preparation of the Annual Fiscal Report (AFR). The AFR was in the process of being reviewed when Hurricane Gustav occurred and was forecasted as a Category 5 hurricane. All internal GOHSEP resources were focused on our response to the hurricane. In addition, the wrong data for calculating the AFR was supplied by Offices of Statewide Reporting and Accounting Policy (OSRAP). The data supplied did not include all of the applicants. Given these factors, some of information used in the preparation of the AFR was inaccurate; however, given that many of the State's year-end reports are due in the heart of hurricane season, we will need to look at implementing contingencies, that in the event of a hurricane, we have processes in place to address special projects and reports due to the State during an activation when all agency resources are required.

**Corrective Action:** GOHSEP is updating its procedures for this critical task. Additional training opportunities have been provided to all of those who participate in the Annual Fiscal Report process. Procedures are in place to provide a thorough review of the Annual Fiscal Report data as well as a review of the final product before submission to OSRAP.

If you have any questions or need further assistance, please contact me or our Internal Auditor, George Schmidt, at (225) 925-7345

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Cooper". The signature is written in a cursive, flowing style.

Mark A. Cooper



BOBBY JINDAL  
GOVERNOR

State of Louisiana  
Governor's Office of Homeland Security  
and  
Emergency Preparedness

MARK A. COOPER  
DIRECTOR

February 16, 2009

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Letter dated February 7, 2009  
Noncompliance with Sub-Recipient Monitoring Requirements

Dear Mr. Theriot:

I have reviewed your report dated February 7, 2009 which covers activities for fiscal year 2008. During the covered period, the Governor's Office of Homeland Security and Emergency Preparedness was experiencing a change in management. I, as the new Director, came on board about 7 months into the new fiscal year. Your 2007 audit report was just being reviewed and answered. The agency was in a period of reorganization.

In accordance with your guidance we are providing separate letters for each of the findings.

**Non compliance with Sub-Recipient Monitoring Requirements**

**Finding: For the second consecutive year GOHSEP did not comply with the Sub-Recipient Monitoring Requirements for the Disaster Grants-Public Assistance Program and the Homeland Security cluster. In addition, GOHSEP did not comply with the Sub-Recipient Monitoring Requirements for the Hazard Mitigation Grant Program.**

Response: GOHSEP Management concurs with the finding that the need for monitoring the sub-recipients is important and required by OMB circular A-133. GOHSEP did contract the services of an accounting firm to help with this process. The final product was not completed in time to meet the requirement of this fiscal year's audit. GOHSEP did develop a monitoring plan, which was tested, but not implemented agency wide for all federal programs. The program was started, but due to timing and the two back to back hurricanes, it was not continued in a timely manner.

Corrective Action: Procedures have been put in place to use the regional coordinators and the grant managers to complete and record the sub-recipient monitoring program. The policy for handling of the grant sub-recipient monitoring requirement for the Homeland Security

cluster has been initiated and is being carefully tracked. The single audit review requirement of OMB A-133 has been answered with two new programs. The Assistant Deputy Director for Support Services and Interoperability has reviewed the processes and has communicated to his staff the importance of meeting this requirement. The Assistant Deputy Director for Homeland Security has reviewed the processes and has communicated to the grant staff the importance of compliance.

I thank you for providing this report on GOHSEP's failure to comply with the sub-recipient monitoring requirement for grants..

If you have any questions or need further assistance please contact me or our Internal Auditor, George Schmidt, at (225) 925-7345

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Cooper". The signature is fluid and cursive, with a large initial "M" and a long, sweeping underline.

Mark A. Cooper



BOBBY JINDAL  
GOVERNOR

State of Louisiana  
Governor's Office of Homeland Security  
and  
Emergency Preparedness

MARK A. COOPER  
DIRECTOR

February 5, 2009

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Letter dated January 21 2009  
Inadequate Controls over User Access to Louisiana PA.com (LAPA) System

Dear Mr. Theriot:

I have reviewed your report dated January 21, 2009 which covers activities for fiscal year 2008, which began on July 1, 2007 and concluded on June 30, 2008. During the fiscal year covered, the Governor's Office of Homeland Security and Emergency Preparedness underwent a change in management because of the new administration and was seven months into the fiscal year when these changes occurred.

In accordance with your guidance we are providing separate letters for each of the findings.

**Inadequate controls over user access to Louisiana PA.com (LAPA) System**

**Finding: For the second consecutive year GOHSEP did not establish adequate controls over the monitoring and deactivation of user access in LAPA.com**

**Response:** GOHSEP Management concurs with the finding that there is a need to have controls over user access to LAPA and that procedures need to be in place to provide monitoring for the deactivation of users.

**Corrective Action:** GOHSEP has developed a procedure which requires periodic revalidation as a user of the system. GOHSEP has also limited the approval process for new users enabling better internal control. GOHSEP is also writing procedures to cover the termination of employees who are users and to require contractors who are users and no longer have a need to participate to be removed from the system. GOHSEP has put in place a periodic review to ensure that the procedures are being followed. GOHSEP has put procedures in place to insure that those users with read only capability can not make changes or enter documentation to the system.

I thank you for providing this report on user controls over LAPA.com.

If you have any questions or need further assistance please contact me or our Internal Auditor, George Schmidt, at (225) 925-7345

Sincerely,

A handwritten signature in black ink that reads "Mark A. Cooper". The signature is written in a cursive style with a large, stylized initial "M".

Mark A. Cooper



BOBBY JINDAL  
GOVERNOR

State of Louisiana  
Governor's Office of Homeland Security  
and  
Emergency Preparedness

MARK A. COOPER  
DIRECTOR

February 5, 2009

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Letter dated January 21 2009  
Untimely Reconciliation between ISIS AND LAPA Systems

Dear Mr. Theriot:

I have reviewed your report dated January 21, 2009 which covers activities for fiscal year 2008, which began on July 1, 2007 and concluded on June 30, 2008. During the fiscal year covered, the Governor's Office of Homeland Security and Emergency Preparedness underwent a change in management because of the new administration and was seven months into the fiscal year when these changes occurred. .

In accordance with your guidance we are providing separate letters for each of the findings.

**Untimely Reconciliation between ISIS and LAPA Systems**

**Finding:** For the second consecutive year GOHSEP did not timely reconcile the payments in the State's Integrated Statewide Information System (ISIS), the state's accounting system, and the payments in Louisiana PA.com (LAPA), the state's project management database.

**Response:** GOHSEP Management concurs with the finding that there is a need to reconcile the payments in ISIS with LAPA.com in a timely manner. This will also aid in the preparation of the annual reports. GOHSEP contracted with an accounting firm to assist in the reconciliation process. The fact that LAPA.com is not a financial system makes the process extremely complex. LAPA.com does not identify an accounting period and current transactions affect prior reconciliations. This makes researching items to reconcile complex and time consuming. GOHSEP requested that the accounting firm perform the reconciliation. The timing of this request was late and although they did it as quickly as possible, it could not be completed in a timely manner.

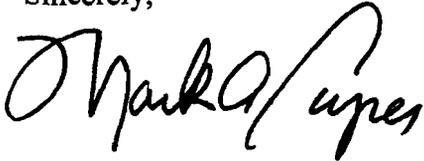
**Corrective Action:** Procedures will be written to ensure that the process is performed in a timely manner and prior to the recording of the numbers in the annual financial reports.

GOHSEP will conduct additional training for personnel responsible for the performance of the reconciliation.

I thank you for providing this report on timely reconciliation of payments in ISIS to the payments in LAPA.com.

If you have any questions or need further assistance please contact me or our Internal Auditor, George Schmidt, at (225) 925-7345

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Cooper". The signature is written in a cursive style with a large initial "M" and "C".

Mark A. Cooper



BOBBY JINDAL  
GOVERNOR

State of Louisiana  
Governor's Office of Homeland Security  
and  
Emergency Preparedness

MARK A. COOPER  
DIRECTOR

February 5, 2009

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Letter dated January 21 2009  
Deficiencies in Internal Control Over Payroll

Dear Mr. Theriot:

I have reviewed your report dated January 21, 2009 which covers activities for fiscal year 2008, which began on July 1, 2007 and concluded on June 30, 2008. During the fiscal year covered, the Governor's Office of Homeland Security and Emergency Preparedness underwent a change in management because of the new administration and was seven months into the fiscal year when these changes occurred.

In accordance with your guidance we are providing separate letters for each of the findings.

**Deficiencies in Internal Control Over Payroll**

**Finding: For the second consecutive year GOHSEP did not maintain adequate internal control over payroll processing**

**Response:** GOHSEP Management concurs with the finding that there is a need to have controls over the payroll process. GOHSEP conducted a time and attendance audit and recommendations were made. The agency was in a period of transition and some of the recommendations were not followed. The Human Resources Section was not aware of all of the reports that were available. Because of the workload and the size of the HR staff, complete segregation of duties was not followed. The state system does not allow specified security. Security groups are created within the system. GOHSEP used the groups to the best they could. GOHSEP initiated written policies, but due to the changes in management they were never finalized.

**Corrective Action:** GOHSEP has developed a procedure which requires the review of all reports available for auditing purposes. GOHSEP has taken steps to advise all of the employees with payroll access they can not make entries on their own time records or payroll records. The ability to make prior period entries has been limited to two people in HR.

Policies on time and attendance are being created to insure that proper documentation exist to cover all periods of attendance and absences. Procedures are being written to ensure that the payroll input is checked for duplications and errors on a scheduled basis.

I thank you for providing this report on Deficiencies in Internal Control over Payroll.

If you have any questions or need further assistance please contact me or our Internal Auditor, George Schmidt, at (225) 925-7345.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Cooper". The signature is written in a cursive, flowing style with a large initial "M".

Mark A. Cooper



BOBBY JINDAL  
GOVERNOR

**State of Louisiana**  
**Governor's Office of Homeland Security**  
**and**  
**Emergency Preparedness**

MARK A. COOPER  
DIRECTOR

March 11, 2009

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Letter dated February 15, 2009  
Inadequate Controls Over Cash Management and Noncompliance with CMIA Agreement

Dear Mr. Theriot:

I have reviewed your report dated February 15, 2009 which covers activities for fiscal year 2008, which began on July 1, 2007 and concluded on June 30, 2008. During the fiscal year covered, the Governor's Office of Homeland Security and Emergency Preparedness underwent a change in management because of the new administration and was seven months into the fiscal year when these changes occurred.

In accordance with your guidance we are providing separate letters for each of the findings.

**Inadequate Controls Over Cash Management and Noncompliance with CMIA Agreement**

**Finding: GOHSEP did not establish adequate controls over cash management for the Public Assistance and Hazard Mitigation federal programs**

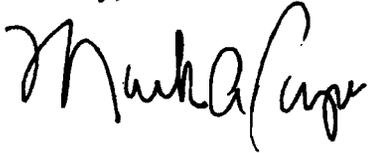
**Response:** GOHSEP concurs with the auditor's finding. GOHSEP did not properly request in a timely manner the funds from FEMA. GOHSEP did, in July of 2008, start a process to request and receive these funds from the Public Assistance leadership at the FEMA TRO. GOHSEP sent the first request for reimbursement in August 2008. GOHSEP was required to deal with Hurricanes Gustav and Ike which delayed the follow-up process. The process was revisited around Thanksgiving and another package of information was submitted. FEMA, because of the transition of personnel, sometimes will send mix signals. This has an effect on receiving these funds. The Hazard Mitigation Program also has some of the same issues. GOHSEP has submitted, what all believe is a package to bring much needed cash to the state of Louisiana in support of the Public Assistance and Hazard Mitigation programs. GOHSEP management is meeting with FEMA representatives to try and eliminate road blocks to receiving these funds.

**Corrective Action:** GOHSEP management has put in place a process which will request these needed funds on a quarterly basis. The Finance Section of GOHSEP is taking measures to ensure that the request for these funds are requested, tracked, and received in a timely manner. This also applies to the Hazard Mitigation Program. GOHSEP is preparing the supporting documentation for federal reimbursement in accordance with the policies of the federal entity reviewing and paying the reimbursement request. GOHSEP is meeting regularly with its federal partners to ensure that items which may not be accepted are corrected before submission to FEMA in an effort to speed up the reimbursement to the state. GOHSEP follows the guidance of CMIA and the Treasury-State Agreement. GOHSEP is preparing procedures to ensure that actual revenues are compared to actual expenses and that proper reimbursement is received in a timely manner. GOHSEP management is reviewing all of the interest payments made to FEMA against the draw request to ensure all double payments are requested returned.

I thank you for providing this report on GOHSEP's inadequate controls over Cash Management and Noncompliance with CMIA Agreement.

If you have any questions or need further assistance please contact me or our Internal Auditor, George Schmidt, at (225) 925-7345

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Cooper". The signature is written in a cursive, flowing style.

Mark A. Cooper



BOBBY JINDAL  
GOVERNOR

**State of Louisiana**  
**Governor's Office of Homeland Security**  
**and**  
**Emergency Preparedness**

MARK A. COOPER  
DIRECTOR

February 16, 2009

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Letter dated February 15, 2009  
Noncompliance with Federal Financial Requirements

Dear Mr. Theriot:

I have reviewed your report dated February 15, 2009 which covers activities for fiscal year 2008. During the covered period, the Governor's Office of Homeland Security and Emergency Preparedness was experiencing a change in management. I, as the new Director, came on board about 7 months into the new fiscal year. Your 2007 audit report was just being reviewed and answered. The agency was in a period of reorganization.

In accordance with your guidance we are providing separate letters for each of the findings.

**Noncompliance with Federal Financial Reporting Requirements**

**Finding: GOHSEP failed to establish internal controls over the SF-269 Federal Financial Status Reports for the Homeland Security Cluster and did not comply with the federal deadlines for those reports**

Response: GOHSEP Management concurs with the finding. OMB circular A-133 Compliance Supplement and the U.S. Department of Homeland Security Program Guidance and Application Kit requires a quarterly SF -269. GOHSEP does submit the SF 269 for the Homeland Security Cluster. GOHSEP did not submit a representative number on time. GOHSEP has experienced several changes in personnel in the area of Homeland Security Cluster Grants.

Corrective Action: GOHSEP has put in place policies and procedures to have the Finance Section set up a tracking system which will facilitate early preparation and review of SF-269's. These procedures will help to ensure that GOHSEP is meeting the requirements of OMB Circular A-133. SF-269's will be reviewed by the Assistant Deputy Director or his designee before being sent to the federal entity which has oversight for the respective grants. For grants

before 2006, GOHSEP will follow the guidance in the Office of Justice Program Financial Guide. GOHSEP believes these changes will be effective in preventing future findings.

I thank you for providing this report on GOHSEP's failure to comply with Federal Financial Reporting Requirements.

If you have any questions or need further assistance please contact me or our Internal Auditor, George Schmidt, at (225) 925-7345

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Cooper". The signature is written in a cursive style with a large, looping initial "M".

Mark A. Cooper



BOBBY JINDAL  
GOVERNOR

State of Louisiana  
Governor's Office of Homeland Security  
and  
Emergency Preparedness

MARK A. COOPER  
DIRECTOR

February 16, 2009

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Letter dated February 9, 2009  
No Reconciliation between Project Database and Financial Records for the  
Homeland Security Cluster Programs

Dear Mr. Theriot:

I have reviewed your report dated February 9, 2009 which covers activities for fiscal year 2008. During the covered period, the Governor's Office of Homeland Security and Emergency Preparedness was experiencing a change in management. I, as the new Director, came on board about 7 months into the new fiscal year. Your 2007 audit report was just being reviewed and answered. The agency was in a period of reorganization.

In accordance with your guidance we are providing separate letters for each of the findings.

**Finding: GOHSEP did not reconcile its Homeland Security project database to its financial records maintained in the State's Integrated Statewide Information System (ISIS) for the Homeland Security Cluster Programs**

Response: GOHSEP Management concurs with the finding. GOHSEP was under staffed in the Homeland Security Cluster Programs and the time constraints were a challenge. The financial decisions were not always made at the program level. This is why the financial data did not always match the program data. Many of the grants were under the Military Department and the procedures used by them were different then the procedures used by GOHSEP. GOHSEP did not take over the complete handling of the Homeland Security Cluster Grants until July 1, 2006. Some of the grants identified had expenditures from the Military Department and transitions over the past few years have made it difficult to get source documentation.

**Corrective Action:** GOHSEP has developed and implemented policies and procedures to ensure the Grant Specialist for the Federal Homeland Security Grant Programs approve and record in Lotus Notes every project prior to obligation and disbursement of funds made on the respective grants. The finance section will obligate and disburse funds only upon pre approval and recording in Lotus Notes by the Grants Specialist. To ensure GOHSEP reconciles its program database (Lotus Notes) to the State's financial database (ISIS), the program Grant Specialist will reconcile each of the Federal Homeland Security Grant Programs on a monthly basis. Financial reports required by the Federal Department of Homeland Security will be submitted timely and accurately. The reports will be prepared in Finance and reviewed by the program Grant Specialist prior to submission.

I thank you for providing this report on GOHSEP not being able to reconcile the Homeland Security Cluster Database to the State's Financial Database.

If you have any questions or need further assistance please contact me or our Internal Auditor, George Schmidt, at (225) 925-7345

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Cooper". The signature is written in a cursive style with a large initial "M".

Mark A. Cooper



BOBBY JINDAL  
GOVERNOR

**State of Louisiana**  
**Governor's Office of Homeland Security**  
**and**  
**Emergency Preparedness**

MARK A. COOPER  
DIRECTOR

February 16, 2009

Mr. Steve J. Theriot, CPA  
Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804-9397

RE: Letter dated February 9, 2009  
Failure to Document Payroll Distribution Costs

Dear Mr. Theriot:

I have reviewed your report dated February 9, 2009 which covers activities for fiscal year 2008. During the covered period, the Governor's Office of Homeland Security and Emergency Preparedness was experiencing a change in management. I, as the new Director, came on board about 7 months into the new fiscal year. Your 2007 audit report was just being reviewed and answered. The agency was in a period of reorganization.

In accordance with your guidance we are providing separate letters for each of the findings.

**Failure to Document Payroll Distribution Costs**

**Finding:** GOHSEP failed to document hours worked by its employees on the following programs that are federally funded through the U.S. Department of Homeland Security : Disaster Grants – Public Assistance, Hazard Mitigation Grants, and Homeland Security cluster

**Response:** GOHSEP Management concurs with the finding. OMB circular A-87 states that it is required to document the hours each employee works on each separate grant. GOHSEP was using a percentage for each disaster and all of the Homeland Security cluster grants. GOHSEP did not track when employees spent more time on one grant than may have been in the recorded percentage. GOHSEP did not have supporting documentation because it was relying on the percentage method of allocating time.

**Corrective Action:** GOHSEP has put in place policies and procedures to have the Finance Section and Human Resources accurately track where GOHSEP employees are working, which grants they are working, and the time that they spend directly attributable to each grant. GOHSEP is also putting in place processes and writing procedures to properly

perform comparisons of the estimated time to the actual time. This change in procedures will ensure that GOHSEP is in compliance with the requirements of OMB circular A-87

I thank you for providing this report on GOHSEP's failure to document payroll distribution costs in accordance with OMB Circular A-87.

If you have any questions or need further assistance please contact me or our Internal Auditor, George Schmidt, at (225) 925-7345

Sincerely,

A handwritten signature in black ink, appearing to read "Mark A. Cooper". The signature is written in a cursive, flowing style.

Mark A. Cooper