



# Report Highlights

## Department of Transportation and Development

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### Why We Conducted This Audit

We performed certain procedures at the Department of Transportation and Development (DOTD) 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 DOTD's accountability over public funds for the period July 1, 2021, through June 30, 2022.

### What We Found

- For the fourth consecutive year, DOTD did not have adequate controls in place to ensure that close-out documentation for federal projects was submitted timely.
- Financial information relating to the following accounts was materially correct:
  - Capital Outlay Escrow - infrastructure, construction-in-progress, right-of-way, expenditures, and accounts payable;
  - Transportation Trust Fund - federal revenue (progress billings); and
  - Engineering and Operations - classification of operating and capital grant revenues.
- We performed procedures on the information submitted for the preparation of the state's Summary Schedule of Prior Audit Findings for the year ended June 30, 2022, as part of the 2022 Single Audit.

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