



Report Highlights

Coastal Protection and Restoration Authority

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Audit Control # 80210039
Financial Audit Services • June 2022

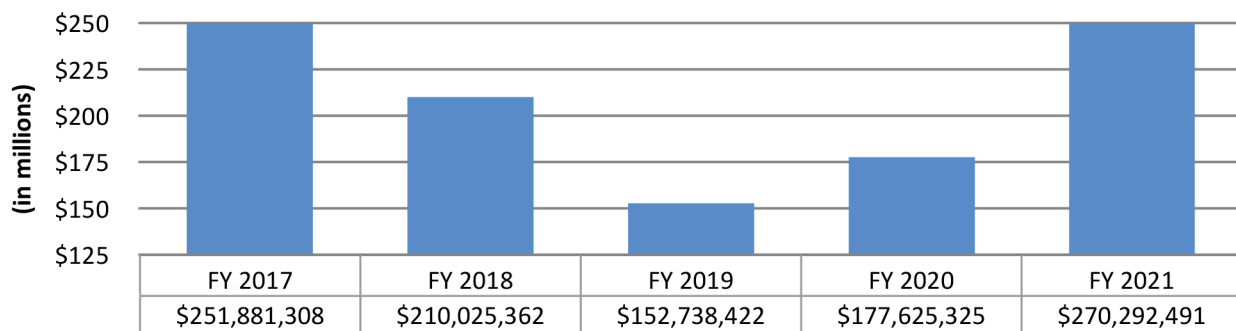
Why We Conducted This Audit

We performed certain procedures at the Coastal Protection and Restoration Authority (CPRA) 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 CPRA's accountability over public funds for the period July 1, 2020, through June 30, 2021.

What We Found

- CPRA did not comply with certain subrecipient monitoring requirements for Gulf of Mexico Energy Security Act (GoMESA) program funds disbursed.
- Financial information relating to capital outlay escrow fund nonpayroll expenditures and payables and amounts due to the U.S. Army Corps of Engineers was materially correct, as adjusted.
- We prepared an analysis of capital outlay expenditures over the past five fiscal years. Fluctuations in capital outlay expenditures are primarily attributed to the timing of construction costs. Capital outlay expenditures increased by 52% over the past fiscal year, mainly the result of increased expenditures for the following projects: Bayou Chene Floodgate (GoMESA), West Grand Terre Beach Nourishment, Rabbit Island Restoration, Terrebonne Basin Barrier Island Restoration, and Grand Bayou Floodgate (GoMESA). The increased expenditures for these projects were partially offset by a decrease in expenditures resulting from the completion of Queen Bess Island Restoration.

Capital Outlay Expenditures, by Fiscal Year



Source: Fiscal year 2017-2021 Annual Fiscal Reports

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