LOUISIANA LEGISLATIVE AUDITOR

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Report Highlights

Department of Environmental Quality

Audit Control # 80260021
Financial Audit Services • July 2026

Why We Conducted This Work

We performed certain procedures at the Department of Environmental Quality (DEQ) to evaluate certain controls DEQ uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2024, through June 30, 2026.

What We Found

- DEQ employees did not adhere to the established policies and procedures over payroll to approve time statements in a timely manner, which increases the risk that errors and/or fraud could occur and not be detected in a timely manner.

- The prior-year findings Ineffective Internal Audit Function and Inadequate Controls over the Monitoring of Hazardous Waste Penalty Collections were resolved.

- We evaluated selected controls relating to the Waste Tire Management Program Fund collections; Hazardous Waste Site Cleanup Fund collections and expenditures; contracts; internal audit; LaCarte Purchase Card, LaGov User Access; and payroll and personnel. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.