

COASTAL PROTECTION AND RESTORATION AUTHORITY

GULF OF MEXICO OIL SPILL RESTORATION

RECOVERY ASSISTANCE SERVICES

**Agreed-Upon Procedures Report
for the period July 2024-June 2025
Issued September 24, 2025**

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

FIRST ASSISTANT LEGISLATIVE AUDITOR
BETH Q. DAVIS, CPA

DIRECTOR OF RECOVERY ASSISTANCE
VICTORIA HAYES, CPA

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TABLE OF CONTENTS

	Page
Independent Accountant’s Report.....	2
Background	5
Management’s Response.....	7

August 26, 2025

Independent Accountant's Report
On the Application of Agreed-Upon Procedures

MR. MICHAEL HARE, EXECUTIVE DIRECTOR
COASTAL PROTECTION AND
RESTORATION AUTHORITY
Baton Rouge, Louisiana

We have performed the procedures enumerated below to assist the Coastal Protection and Restoration Authority (CPRA) in confirming the sufficiency of documentation to support expenditures for activities funded with Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act (RESTORE) dollars; Natural Resource Damage Assessment (NRDA) dollars; and National Fish and Wildlife Foundation (NFWF) settlement and/or grant dollars (Documentation) during the period July 1, 2024, through June 30, 2025. CPRA management is responsible for the Documentation.

An agreed-upon procedures engagement involves the Louisiana Legislative Auditor performing specific procedures that CPRA management has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

CPRA specified a threshold of \$10,000 for reporting exceptions; therefore, we did not report any exceptions noted for expenditures below this amount.

OVERALL RESULTS

For the period July 1, 2024, through June 30, 2025, we performed procedures on the Documentation for 959 expenditures totaling \$329,235,907. As a result of applying our procedures, we noted exceptions, which exceeded \$10,000 per expenditure, totaling \$119,852,313 (36.40%) in nine expenditures. The following table presents the overall results of our procedures.

Expenditures by Funding Source			
Funding Source	Number of Expenditures	Total Dollars	Percentage of Total Dollars
NRDA	523	\$221,835,794	67.38%
NFWF	166	6,462,733	1.96
RESTORE	270	100,937,380	30.66
Totals	959	\$329,235,907	100.00%

Exception by Finding Type			
Finding Type	Number of Occurrences	Exception Amount	Amount Resolved
Out of Scope	0	\$0	\$0
Lack of Support	9	119,852,313	0
Noncompliance with Federal/State Regulations	0	0	0
Unnecessary/Unreasonable Change Orders	0	0	0
Totals	9	\$119,852,313	\$0

The procedures and associated findings are as follows:

PROCEDURE 1: We confirmed that the work reflected in the reimbursement request/invoice is within the scope approved for the project.

FINDING 1: We found no exceptions as a result of this procedure.

PROCEDURE 2: We confirmed that the amount requested/invoiced is supported by invoices, receipts, lease agreements, contracts, appraisals, labor policies, time records, equipment logs, or other applicable documentation.

FINDING 2: We identified nine expenditures where \$119,852,313 of expenses were not supported by sufficient documentation.

PROCEDURE 3: We confirmed that the work reflected in the reimbursement request/invoice complies with the RESTORE Act of 2012, 31 Code of Federal Regulation Part 34, 2 Code of Federal Regulation Part 200, Clean Water Act Criminal Plea Agreement, Gulf Environmental Benefit Fund (GEBF) Recipient Guide, GEBF Full Proposal Guidelines, NFWF Project Funding Agreements, Trustee Implementation Group (TIG) Project Funding Resolutions, Louisiana Procurement Code, and Louisiana Bid Law.

FINDING 3: We found no exceptions as a result of this procedure.

PROCEDURE 4: We confirmed that all change orders are necessary and reasonable by verifying that the work involves an unforeseen/hidden condition and was not included in the scope of the original contract; and that the costs were consistent with national estimating cost indices or costs on similar projects.

FINDING 4: We found no exceptions as a result of this procedure.

We were engaged by CPRA management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the applicable attestation standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to, and did not conduct, an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Documentation. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of CPRA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is to present the procedures performed and the results of those procedures and is not intended for any other purpose. This report is intended solely for the information and use of CPRA management, and is not intended to be, and should not be, used by anyone other than the specified party. By provision of state law, this report is a public document and has been distributed to the appropriate public officials.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

CPRAOILSPILL

BACKGROUND

In 2009, Act 523 of the Louisiana Legislature created the Office of Coastal Protection and Restoration (OCPR) as an implementation and enforcement arm of the Coastal Protection and Restoration Authority (CPRA). In 2012, Act 604 of the Louisiana Legislature renamed the CPRA as the CPRA Board and changed its implementation and enforcement arm from OCPR to CPRA.

CPRA is tasked with developing, implementing, and enforcing the comprehensive coastal protection and restoration master plan. CPRA is also responsible for administering funds related to the Deepwater Horizon Oil Spill through the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act; Natural Resources Damage Assessment; and National Fish and Wildlife Foundation settlements and/or grants. These funds are provided for the acquisition of land for conservation, restoration of barrier islands, restoration of inland marshes, construction of shoreline restoration and protection barriers, river diversions, and construction of coastal infrastructure.

CPRA restoration projects funded by the Deepwater Horizon Oil Spill settlement and penalties are intended to restore Louisiana's coast from the impacts and losses associated with the oil spill disaster. Examples of typical restoration activities include:

- Barrier Island/Headland Restoration - Creation and restoration of dune, beach, and back-barrier marsh to restore or augment Louisiana's offshore barrier islands and headlands.
- Diversion - Use of channels and/or structures to divert sediment and fresh water from the Mississippi and Atchafalaya Rivers into adjacent basins.
- Marsh Creation - Creation of new wetlands in open water areas through sediment dredging and placement. Most of these projects involve pipeline conveyance of sediment.

MANAGEMENT'S RESPONSE



State of Louisiana

JEFF LANDRY
GOVERNOR

September 23, 2025

Mr. Michael J. "Mike" Waguespack, CPA
Legislative Auditor
Office of Legislative Auditor
1600 North Third Street
Post Office Box 94397
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

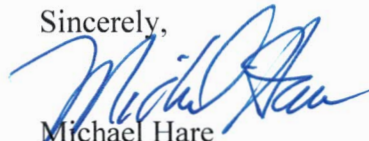
I am writing to provide a response to the audit report for the engagement to apply agreed-upon procedures to expenditures funded with NFWF, NRDA, and RESTORE sources for the period July 1, 2024 through June 30, 2025.

We respectfully disagree with the assessment that of the \$329,235,907 of expenditures analyzed, \$119,852,313 were not supported by sufficient documentation. During the audit period, the audit team was provided with comprehensive information substantiating these expenditures.

However, after the engagement period, but prior to issuance of this report, the determination was made by the audit team that the noted exceptions have been fully resolved. While CPRA respectfully noted a different perspective on the initial conclusion, we are pleased that the auditors have confirmed that no corrective action is needed.

We value the service this audit group provides to CPRA, and look forward to working with your team in the next review period. If you have any questions or need additional information, please contact me at 225 342-7764.

Sincerely,



Michael Hare
Executive Director

c: Clay Parker, Deputy Executive Director
Candace Oby, Chief Financial Officer
Victoria Hayes, Assistant Legislative Auditor and Director of Recovery Assistance Services

Executive Division