

Report Highlights

Louisiana Department of Insurance

MICHAEL J. "MIKE" WAGUESPACK, CPA Audit Control # 80240036 Financial Audit Services • November 2024

Why We Conducted This Audit

We performed certain procedures at the Louisiana Department of Insurance (LDI) 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 LDI's accountability over public funds for the period July 1, 2023, through June 30, 2024.

What We Found

- Financial information relating to insurance premium tax revenues and receivables was materially correct.
- In addition, we also performed procedures on payroll and personnel expenditures, LaCarte purchasing card expenditures, Controlled Billing Account expenditures, fuel card expenditures, the Louisiana Insurance Rating Assessment, and contractor payments made under the Louisiana Fortify Homes Program.
- Based on the results of these procedures, we did not report any findings.