

LEGISLATIVE AUDITOR
STATE OF LOUISIANA



DEPARTMENT OF CULTURE,
RECREATION AND TOURISM
STATE OF LOUISIANA
BATON ROUGE, LOUISIANA

PROCEDURAL REPORT
ISSUED OCTOBER 20, 2004

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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Three copies of this public document were produced at an approximate cost of \$5.43. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.state.la.us. When contacting the office, you may refer to Agency ID No. 3365 or Report ID No. 04500470 for additional information.

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October 4, 2004

**DEPARTMENT OF CULTURE,
RECREATION AND TOURISM
STATE OF LOUISIANA**
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of Culture, Recreation and Tourism. Our procedures included (1) a review of the department's internal controls; (2) tests of financial transactions for the years ending June 30, 2003, and June 30, 2004; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ending June 30, 2003, and June 30, 2004; and (4) a review of compliance with prior report recommendations. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed management personnel and other selected department personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Reports of the Department of Culture, Recreation and Tourism were not audited or reviewed by us, and, accordingly, we do not express an opinion on these reports. The department's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior audit report, dated November 13, 2002, we reported findings related to (1) improper retroactive pay raises; (2) insufficient control policies and procedures for human resources and payroll processes; and (3) lack of an internal audit function. These findings have been resolved by management.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

Additional Information for Consideration

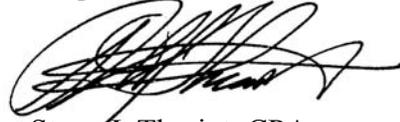
The Office of Legislative Auditor issued a report dated May 14, 2003, on the Department of Culture, Recreation and Tourism. The report noted that a former district manager for the Office of State Parks (OSP) and a former maintenance superintendent for OSP used the state's LaCarte credit cards for over \$7,000 of personal purchases. Also, fraudulent invoices totaling \$11,393

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were used to conceal purchases of lawn equipment for personal use of the former district manager. Furthermore, the former district manager submitted fraudulent invoices totaling \$2,646 for kitchen utensils and equipment. Copies of this report can be accessed on the Internet at <http://www.lla.state.la.us/inves.htm>.

This report is intended solely for the information and use of the department and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Steve J. Theriot, CPA
Legislative Auditor

BSL:STD:THC:ss

[CRT04]