



Report Highlights

Department of Wildlife and Fisheries

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control # 80200131
Financial Audit Services • June 2021

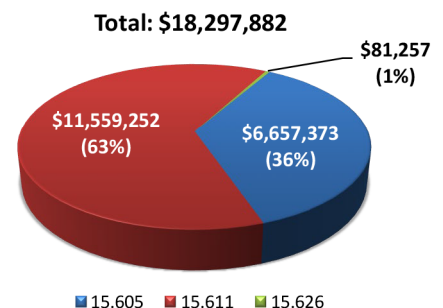
Why We Conducted This Audit

We performed certain procedures at the Department of Wildlife and Fisheries (LDWF) as a part of the Single Audit of the State of Louisiana for the period July 1, 2019, through June 30, 2020. We also conducted procedures to evaluate certain controls LDWF uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2019, through June 7, 2021.

What We Found

- For the second consecutive engagement, the LDWF did not timely deactivate fuel card personal identification numbers associated with fuel cards for individuals upon separation of employment with the department, increasing the risk of unauthorized use.
- LDWF did not have adequate controls in place to ensure that the Schedule of Expenditures of Federal Awards (SEFA) information for the Fish and Wildlife Cluster for fiscal year ending June 30, 2020, was accurate before submitting it to the Office of Statewide Reporting and Accounting Policy (OSRAP). LDWF excluded \$583,583 of expenditures occurring in June 2020 from the total Fish and Wildlife Cluster expenditures reported to OSRAP because LDWF staff prepared the SEFA information using cash receipts rather than cash disbursements which was not in accordance with OSRAP instructions. In addition, LDWF did not have a process in place to ensure the amounts provided to non-state subrecipients were reported in the SEFA information submitted to OSRAP.
- We reviewed the status of the prior-report findings reported in LDWF’s procedural report dated June 19, 2019. We determined that management has resolved the prior-report finding related to Weakness in Controls over LaCarte Card Purchases. The prior-report finding related to Inadequate Controls over Fuel Cards has not been resolved and is addressed again as noted above.
- We performed internal control and compliance testing on the Fish and Wildlife Cluster (CFDA 15.605, 15.611, 15.626), which is a major federal program for fiscal year 2020.
- We evaluated selected controls and transactions related to civil penalty restitutions, contract expenditures, fuel card access, payroll and personnel, purchasing card expenditures, and Rockefeller Wildlife Refuge expenditures.
- We also prepared an analysis of Fish and Wildlife Cluster (the Cluster) expenditures by program for fiscal year 2020. The majority of the Cluster expenditures, 63%, were for the Wildlife Restoration and Basic Hunter Education program (CFDA 15.611). The Enhanced Hunter Education and Safety program (CFDA 15.626) comprised only 1% of Cluster expenditures; and the remaining 36% were for the Sport Fish Restoration program (CFDA 15.605).

Fiscal Year 2020 Fish & Wildlife Cluster Expenditures, by CFDA



Source: 2020 SEFA Information

View the full report, including management’s responses, at www.lla.la.gov.