



# Report Highlights

## Department of Agriculture and Forestry

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### Why We Conducted This Audit

We performed certain procedures at the Louisiana Department of Agriculture and Forestry (LDAF) as a part of the 2023 Single Audit of the State of Louisiana. We also conducted procedures at LDAF to evaluate internal control and compliance with laws and regulations and to evaluate accountability over public funds for the period of July 1, 2021, through June 30, 2023.

### What We Found

- LDAF did not maintain adequate controls over payroll processing, which resulted in untimely or lack of certification of time statements by employees and approval of time statements by supervisors. Failure to ensure that employees and supervisors are timely certifying and approving time statements increases the risk that errors and/or fraud could occur and not be detected in a timely manner.
- We determined that management has resolved the prior-year findings related to Inadequate Controls over Reporting on the Schedule of Expenditures of Federal Awards and Noncompliance and Control Weakness over the Forestry Productivity Program.
- We performed procedures on LDAF's major federal program (Food Distribution cluster) for the year ended June 30, 2023, as part of the 2023 Single Audit.

View the full report, including management's response, at [www.la.gov](http://www.la.gov).