



Report Highlights

Louisiana Workforce Commission

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control # 80240072
Financial Audit Services • April 2025

Why We Conducted This Audit

We performed certain procedures at the Louisiana Workforce Commission (LWC) 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 LWC's accountability over public funds for the period July 1, 2023, through June 30, 2024.

What We Found

- For the sixth consecutive year, LWC did not adequately monitor the submission of and follow up on Single Audit reports under the Workforce Innovation and Opportunity Act (WIOA) Cluster programs.
- For the second consecutive year, LWC was not able to produce evidence of its process to review and approve data submissions required by the Federal Funding Accountability and Transparency Act for the WIOA Cluster programs. In addition, certain data submissions occurred after the due date specified by federal regulations and there were errors in the reported amounts of two subawards.
- Financial information relating to the following accounts was materially correct, as adjusted: Cash in U.S. Treasury, Receivables, Due to Federal Government, Amounts Held in Custody for Others, Other Current Liabilities, Assessments, Federal Grants and Contracts, Nonoperating Revenue (Interest Revenue), and Expenses for Unemployment Insurance Benefits.

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