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Report Highlights

Drinking Water Revolving Loan Fund

Louisiana Department of Health – Office of Public Health

Audit Control # 80240108
Financial Audit Services • June 2025

Why We Conducted This Audit

We conducted a financial statement audit of the Drinking Water Revolving Loan Fund (DWRLF) as of and for the year ended June 30, 2024, to determine whether the financial statements are fairly stated. We also conducted an audit of the DWRLF's compliance with requirements of its Capitalization Grants for Drinking Water State Revolving Fund program as required by the federal grantor, the United States Environmental Protection Agency.

What We Found

- DWRLF's financial statements, as adjusted, are fairly stated for the year ended June 30, 2024.
- For the second consecutive year, the Office of Public Health (OPH) did not have adequate controls over the preparation of the DWRLF financial statements and related note disclosures (Financial Report). Failure to perform an adequate review over the DWRLF's Financial Report resulted in undetected errors in the note disclosures to the financial statements, some of which were material.
- OPH did not have evidence that the state share associated with \$51,029 in DWRLF program expenses was funded with state funds as of June 30, 2024. This resulted in federal questioned costs of \$29,545.
- For the year ended June 30, 2024, the prior-year findings related to Inadequate Controls over and Noncompliance with Cash Management Requirements and Weakness in Controls over Payroll have been resolved.

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