

COASTAL PROTECTION AND RESTORATION AUTHORITY

STATE OF LOUISIANA



FINANCIAL AUDIT SERVICES

MANAGEMENT LETTER

ISSUED DECEMBER 14, 2020

**LOUISIANA LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDITOR**  
DARYL G. PURPERA, CPA, CFE

**ASSISTANT LEGISLATIVE AUDITOR**  
**FOR STATE AUDIT SERVICES**  
NICOLE B. EDMONSON, CIA, CGAP, MPA

**DIRECTOR OF FINANCIAL AUDIT**  
ERNEST F. SUMMERVILLE, JR., CPA

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# Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



## Coastal Protection and Restoration Authority

December 2020

Audit Control # 80200075

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## Introduction

As a part of our audit of the State of Louisiana's Comprehensive Annual Financial Report (CAFR) and our work related to the Single Audit of the State of Louisiana for the fiscal year ended June 30, 2020, we performed procedures at the Coastal Protection and Restoration Authority (CPRA) to provide assurances on financial information that is significant to the state's CAFR; evaluate the effectiveness of CPRA's internal controls over financial reporting and compliance; and determine whether CPRA complied with applicable laws and regulations. In addition, we determined whether management has taken actions to correct the finding reported in the prior year.

## Results of Our Procedures

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### Follow-up on Prior-year Finding

Our auditors reviewed the status of the prior-year finding reported in the CPRA management letter dated December 18, 2019. We determined that management has resolved the prior-year finding related to Indirect Costs Not Reported on the Schedule of Expenditures of Federal Awards.

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### Comprehensive Annual Financial Report (CAFR) – State of Louisiana

As a part of our audit of the CAFR for the year ended June 30, 2020, we considered internal control over financial reporting and examined evidence supporting CPRA's capital outlay escrow fund nonpayroll expenditures and payables and amounts due to the U.S. Army Corps of Engineers.

The account balances and classes of transactions tested are materially correct.

**Trend Analysis**

We compared the most current and prior-year financial activity using CPRA’s Annual Fiscal Reports and/or system-generated reports and obtained explanations from CPRA’s management for any significant variances. We also prepared an analysis of capital outlay expenditures (Exhibit 1) over the past five fiscal years. Fluctuations in capital outlay expenditures are primarily attributed to the timing of construction costs. Capital outlay expenditures increased by 16% over the past fiscal year, mainly the result of increased expenditures for the following projects: Northwest Turtle Bay Marsh Creation, Queen Bess Island Restoration, Terrebonne Basin Barrier Island, and Falgout Canal Structure. The increased expenditures for these projects were partially offset by a decrease in expenditures resulting from the completion of the Lost Lake project in fiscal year 2019.

**Exhibit 1  
Capital Outlay Expenditures, by Fiscal Year**



**Source:** Fiscal year 2016-2020 Annual Fiscal Reports

Under Louisiana Revised Statute 24:513, this letter is a public document and it has been distributed to appropriate public officials.

Respectfully submitted,  
  
 Daryl G. Purpera, CPA, CFE  
 Legislative Auditor

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## APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the Coastal Protection and Restoration Authority (CPRA) for the period from July 1, 2019, through June 30, 2020, to provide assurances on financial information significant to the State of Louisiana's Comprehensive Annual Financial Report (CAFR), and to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures, summarized below, are a part of the audit of the CAFR and our work related to the Single Audit of the State of Louisiana for the year ended June 30, 2020.

- We evaluated CPRA's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to CPRA.
- Based on the documentation of CPRA's controls and our understanding of related laws and regulations, we performed procedures to provide assurances on certain account balances and classes of transactions to support our opinions on the CAFR.
- We compared the most current and prior-year financial activity using CPRA's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from CPRA's management for significant variances.

The purpose of this report is solely to describe the scope of our work at CPRA and not to provide an opinion on the effectiveness of CPRA's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purposes.

We did not audit or review CPRA's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. CPRA's accounts are an integral part of the state of Louisiana's CAFR, upon which the Louisiana Legislative Auditor expresses opinions.