



Report Highlights

Coastal Protection and Restoration Authority

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Why We Conducted This Audit

We performed certain procedures at the Coastal Protection and Restoration Authority (CPRA) as a part of the Comprehensive Annual Financial Report of the State of Louisiana, the Single Audit of the State of Louisiana, and to evaluate CPRA's accountability over public funds for the period July 1, 2019, through June 30, 2020.

What We Found

- We 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.
- Financial information relating to capital outlay escrow fund nonpayroll expenditures and payables and amounts due to the U.S. Army Corps of Engineers was materially correct.
- Based on the results of these procedures, we did not report any findings.
- We prepared an analysis of capital outlay expenditures 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.

Capital Outlay Expenditures, by Fiscal Year

Source: Fiscal year 2016-2020 Annual Fiscal Reports

