



Report Highlights

Department of Transportation and Development

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Why We Conducted This Audit

We performed certain procedures at the Department of Transportation and Development (DOTD) 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 DOTD's accountability over public funds for the period July 1, 2023, through June 30, 2024.

What We Found

- The prior-year findings related to Untimely Submission of Summary of Samples and Test Results Form and Inadequate Controls over and Noncompliance with Wage Rate Requirements have been resolved by management.
- Financial information relating to the following accounts was materially correct:
 - Capital Outlay Escrow - infrastructure, construction-in-progress, right-of-way, expenditures, and payables;
 - Transportation Trust Fund - federal revenue (progress billings) and unearned revenue for State and Local Fiscal Recovery Funds (Construction Subfund);
 - Engineering and Operations - capital grant revenues (classification); and
 - Louisiana American Rescue Plan Fund - unearned revenue for State and Local Fiscal Recovery Funds (General Fund).
- As a part of the 2024 Single Audit, we performed procedures on DOTD's major federal program, as well as the information submitted by DOTD to the Division of Administration's Office of Statewide Reporting and Accounting Policy on the status of the prior-year findings for the preparation of the state's Summary Schedule of Prior Audit Findings.

View the full report at www.la.gov.