

# **OFFICE OF LIEUTENANT GOVERNOR AND DEPARTMENT OF CULTURE, RECREATION, AND TOURISM**

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**Procedural Report**  
**Issued May 17, 2023**

**LOUISIANA LEGISLATIVE AUDITOR  
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**FIRST ASSISTANT LEGISLATIVE AUDITOR**  
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# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



Office of Lieutenant Governor and  
Department of Culture, Recreation, and Tourism

May 2023

Audit Control # 80220018

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## Introduction

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The primary purpose of our procedures at the Office of Lieutenant Governor (OLG) and the Department of Culture, Recreation, and Tourism (CRT) was to evaluate certain controls OLG/CRT uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. In addition, we determined whether management has taken action to correct the findings reported in the prior report.

## Results of Our Procedures

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We evaluated OLG/CRT's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of OLG/CRT's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures on selected controls and transactions relating to the William R. Irby Trust, Office of State Museums admission fees, Office of State Parks admission fees, payroll and personnel, LaCarte expenditures, travel expenditures, and contract expenditures.

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## Follow-up on Prior-report Findings

We reviewed the status of the prior-report findings in OLG/CRT's procedural report dated November 12, 2020. We determined that management has resolved the prior-report findings related to Weakness in Controls over Payroll, Incorrect Admission Fees for the Rosedown Plantation and Historic Site, and Weaknesses in Controls over Contracts. The prior-report findings related to Control Weaknesses and Noncompliance Related to Apartment Use, Untimely Collection of Museum Admission Fees from Foundation, and Weakness in Controls over Admission Fee Waivers and Discounts at State Parks have not been resolved and are addressed again in this report.

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## Current-report Findings

### **Control Weaknesses over William R. Irby Trust Expenditures and Noncompliance Related to Apartment Use**

CRT's Office of State Museum (OSM), also referred to as the Louisiana State Museum (LSM), does not have appropriate policies or sufficient internal controls as it relates to guest stays in the apartment designated by the William R. Irby Trust (Trust) for museum-related purposes and did not ensure prior authorization to make purchases with funds dedicated through the Trust. Certain uses of the apartment do not appear to comply with the Irby Public Trust. The consequences of possible breaches of the Trust are not determinable absent legal action. In addition, certain uses of the apartment may violate the Louisiana Constitution. Failure to follow established policies and procedures for the expenditure of funds dedicated by the Trust increases the risks that unauthorized and/or improper purchases could be made.

Based on our review of all 20 apartment guest stays approved by LSM on the apartment guest approval log from July 2020 through April 2022, we identified eight (40%) exceptions, as follows:

- Two (10%) had a vague or non-specific purpose that was insufficient to demonstrate a museum-related purpose.
- Three (15%) approved stays were for OLG and/or non-LSM CRT personnel for which the documented purposes were insufficient to demonstrate a museum-related purpose. Although LSM's policy allows the OLG and CRT, in addition to LSM, to use the apartment for purposes which they are "legally authorized to pursue," this policy does not appear to comply with the terms of the Irby Public Trust. Because the Board only has the authority to use the apartment for the benefit of the LSM in accordance with the Trust, use of the apartment for the benefit of the OLG/CRT may also violate the Louisiana Constitution.
- Three (15%) were donated as raffles or auction items for fund-raising purposes that were unrelated to the museum. Donations of guest stays that do not provide a clear benefit to the LSM may violate the Irby Public Trust and the Louisiana Constitution.

In addition, we reviewed 30 Trust expenditures occurring between July 1, 2020, and April 30, 2022, and identified the following:

- Six (20%) expenditures lacked evidence of prior authorization to purchase. Two of the six expenditures were requested and approved by the same employee without written authorization to do so, and one of the six expenditures was made without an appropriate purchase order.
- One (3%) expenditure exceeded the total of the approved purchase order.

Mr. William Ratcliffe Irby, in his 1926 will, bequeathed the Lower Pontalba Building located in New Orleans to LSM, requiring that the property and all revenues derived from the property be used for the preservation of the public landmark and for the purpose of the LSM. The Lower Pontalba Building consists of 28 residential apartment units and 12 commercial units. The LSM Board, as trustee for the building, designated one of the residential apartments for LSM to use for museum-related purposes. LSM is responsible for the management, operation, and maintenance of the building. The LSM's policy designates the LSM director or his designee as the person with control and approval authority for use of this apartment and requires a log be maintained showing the name of the guest and the purpose for the visit. Although the log of guest stays included a documented purpose for each stay, the purpose did not consistently support a specific museum-related purpose.

The Attorney General has consistently opined that the purpose for which an entity uses the property must be within its specific authority when considering application of Article 7, Section 14 of the Louisiana Constitution, which prohibits funds, credit, property, or things of value of the state to be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

LSM policy requires prior authorization for all purchases, except when there is a written authorization for self-approval. LSM did not consistently ensure prior approvals were obtained for Trust expenditures.

We recommend the following:

- The OLG/CRT's use of the apartment for its own purposes that are unrelated to the museum should cease immediately, and the LSM should revise its apartment use policy accordingly. Also, the Board should consider whether the OLG/CRT should reimburse the Irby Public Trust for its uses that were not clearly museum-related.
- The Board, as trustee for the property, should exercise more oversight over the use of the apartment, including a periodic review of guest logs to ensure the apartment use is adequately documented and is limited to only museum-related purposes.
- LSM should ensure prior approvals are obtained for expenditures of the Trust in accordance with the established policies and procedures.

Management concurred with the finding and recommendation related to Irby Trust expenditures and provided a corrective action plan. However, management stated they "...continue to respectfully disagree with LLA's conclusions in regards to the use of the Irby Apartment." (see Appendix A, pages 1-2)

### **Untimely Deposits of Museum Admission Fees**

For the third consecutive engagement, OSM did not ensure that admission fees for the Wedell-Williams Aviation and Cypress Sawmill Museum (Museum) were deposited timely. Since December 2013, the Wedell-Williams Memorial Foundation (Foundation) agreed to pay the costs of admission fees so that admissions to the museum could remain free to the public. Based on our review of the 22 monthly billings of admission fees totaling \$8,367 to the Foundation from July 1, 2020, through April 30, 2022, 15 (68%) payments from the Foundation were not timely deposited with the State Treasurer as required by Louisiana Revised Statute 49:308, with OSM taking between three and 10 days after receipt of the check to make the deposit.

Revised Statute 49:308 requires money received by a state agency to be deposited immediately upon receipt, understood to mean within 24 hours, in the State Treasury. OSM has a Cash Management Review Board approved exemption to this rule that requires all receipts not exceeding \$1,000 be deposited on Monday, Wednesday, and Friday of each week (within two business days). Failure to timely deposit checks with the State Treasurer results in noncompliance with state law and places those receipts at risk of loss due to theft or misuse.

OSM should implement internal controls to ensure all funds are deposited with the State Treasurer in accordance with the required timeframes. Management concurred with the finding and provided a corrective action plan (see Appendix A, page 3).

### **Weakness in Controls over Admission Fee Waivers and Discounts at State Parks**

For the second consecutive engagement, the Office of State Parks (OSP) did not have adequate controls over admission fee waivers and discounts, which may result in uncollected revenues. Based on our review of certain admission fee waivers and discounts for two days selected at seven state parks and historic sites with admission fees, we identified 98 admission fee waivers and discounts as listed below that were granted without a written request from the potential users of the waivers and discounts and without evidence of the assistant secretary's authorization, as required by OSP policies and procedures.

- 40 admission fee waivers for Bayou Segnette State Park
- 2 volunteer fee waivers for Bogue Chitto State Park
- 1 volunteer and 1 admission fee waiver for Fontainebleau State Park
- 3 admission fee waivers for Jimmie Davis State Park
- 51 admission fee discounts (group rate charge) for Rosedown Plantation and Historic Site.

OSP's Policy and Procedure Memorandum (PPM) No. 48 requires all fee waivers and discounts, except day use admission by OSP employees performing official OSP business, must be authorized by the assistant secretary or his/her designee following a written request from the potential user via the Fee Waiver/Fee Reduction Request Form. OSP staff did not comply with this policy when granting the waivers and discounts. OSP represented that in order to ensure compliance with PPM No. 48, a monthly monitoring process has been implemented to review fee waivers and discounts granted for the required support forms and provide additional training and guidance on the process.

Management should continue to emphasize compliance with established policies and procedures through employee training, guidance, and oversight. Management concurred with the finding and provided a corrective action plan (see Appendix A, page 4).

### **Weakness in Controls over Travel Expenditures**

The CRT does not have adequate controls in place to ensure prior authorization is obtained for travel expenditures, which increases the risk of noncompliance with state policies and the occurrence of fraudulent or unauthorized purchases.

Based on our review of 40 travel expenditures for the period July 1, 2020, to February 28, 2022, we identified the following instances of noncompliance with relevant policies:

- Four (10%) expenditures included travel costs which were not included in the approved prior authorization form.
- One (2.5%) expenditure included amounts that exceeded those allowed by state travel policy.
- One (2.5%) expenditure included amounts for which the approved travel authorization form was not obtained until after the travel had occurred.
- One (2.5%) expenditure included amounts for which an approved travel authorization form was not obtained.

PPM No. 49 and CRT's Travel Policy require that all requests for travel be submitted for approval using the travel authorization form prior to travel. The travel authorization form must be completed in its entirety and must include all projected expenses. During the period reviewed, CRT staff did not always comply with these policies and procedures for travel-related expenditures.

CRT management should implement adequate controls to ensure compliance with established policies and procedures for travel expenditures. Management concurred with the finding and provided a corrective action plan (see Appendix A, page 5).

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## **William R. Irby Trust**

We obtained an understanding of the LSM's controls over the administration of the William R. Irby Trust (Trust) and performed procedures to address the prior-report finding titled Control Weaknesses and Noncompliance Related to Apartment Use.

We reviewed all LSM-approved apartment guest stays during the period July 1, 2020, through April 30, 2022, for proper approval and adequate documentation to support that the stays were for allowable uses of the apartment. Based on the results of our procedures, LSM did not resolve the prior-report finding. As noted in the Current-report Findings section, LSM did not have sufficient documentation to demonstrate that approved guest stays in the apartment designated by the Board for LSM's use were for museum-related purposes. Also, the use of the apartment for the benefit of OLG/CRT does not appear to comply with the Trust and may violate the Article 7, Section 14 of the Louisiana Constitution.

We performed a test of expenditures for the period July 1, 2020, through April 30, 2022, to determine whether purchases were properly authorized and adequately supported, and in compliance with applicable policies and regulations. Based on the results of our procedures, except as noted in the Current-report Findings section, LSM had adequate controls in place over Trust purchases and complied with applicable policies and regulations.

We reviewed the fiscal years 2021 and 2022 Trust budgets and concluded that they were approved by the LSM Board of Directors, as required.

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## **Office of State Museums – Admission Fees**

CRT's OSM operates nine museums. We performed procedures to address the prior-report finding titled Untimely Collection of Museum Admission Fees from Foundation by reviewing system generated attendance reports, daily collection reconciliations, and other documentation for the Wedell-Williams Memorial Aviation & Cypress Sawmill Museum to ensure that admission fees were being accurately collected and deposited in compliance with relevant requirements.

Based on the results of our procedures, OSM did not fully resolve the prior-report finding. As noted in the Current-report Findings section, OSM did not ensure admission fees were deposited timely in accordance with required timeframes.

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## **Office of State Parks – Admission Fees**

CRT's OSP operates 39 state parks and historic sites. We performed procedures to address the prior report findings titled Incorrect Admission Fees for the Rosedown Plantation and Historic Site and Weakness in Controls over Admission Fee Waivers



and Discounts at State Parks. We reviewed system generated attendance reports, daily collection reconciliations, and other documentation for selected state parks and historic sites to ensure admission fees were being accurately collected. We also reviewed documentation to ensure that admission fee waivers and discounts at selected state parks and historic sites were approved in accordance with established policies and procedures.

Based on the results of our procedures, OSP had adequate controls in place to ensure admission fees at state parks and historic sites were accurately collected and complied with applicable policies and regulations. However, OSP did not have adequate controls over admission fee waivers and discounts; therefore, a repeat finding on Weakness in Controls over Admission Fee Waivers and Discounts at State Parks is included in the Current-report Findings section.

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## **Payroll and Personnel**

Salaries and related benefits comprise approximately 41% of OLG/CRT's expenditures in fiscal years 2021 and 2022. We performed procedures to address the prior-report finding by analyzing payroll system reports from July 1, 2020, through February 23, 2022, to determine the timeliness of leave approvals and time sheet certifications and approvals. Based on the results of our procedures, OLG/CRT has resolved the prior-report finding. OLG/CRT had adequate controls in place to ensure timely review and approval of employee time statements and leave requests.

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## **LaCarte Expenditures**

OLG/CRT participates in the state of Louisiana's LaCarte purchasing card program for general supplies and administrative expenses. We obtained an understanding of OLG/CRT's controls over LaCarte purchases. We analyzed LaCarte card transaction listings for the period of July 1, 2020, through February 28, 2022, and reviewed selected transactions. Based on the results of our procedures, OLG/CRT had adequate controls in place to ensure that purchases were approved and made for proper business purposes; and purchases were properly reconciled to invoices and receipts.

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## **Travel Expenditures**

We obtained an understanding of OLG/CRT's controls over travel expenditures, which primarily included employee reimbursements for mileage, meals and direct payments through OLG/CRT's Controlled Billed Account (CBA) for flights, car rentals, hotels, and conference registrations and sponsorships. We analyzed selected travel reimbursements and CBA transactions for the period of July 1, 2020, through February 28, 2022, and reviewed selected transactions. Based on the results of our procedures, except as noted in the Current-report Findings section, OLG/CRT had

adequate controls to ensure that travel reimbursements and CBA purchases were approved and made for proper business purposes, sufficiently documented, and complied with state laws and regulations.

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## Contract Expenditures

We obtained an understanding of OLG/CRT's controls over professional, consulting and personal service contracts, grant agreements, sponsorship agreements, and cooperative endeavor agreements (contracts) and performed procedures to address the prior-report finding titled Weaknesses in Controls over Contracts. We analyzed contracts that were initiated or in effect during the period of July 1, 2020, through February 28, 2022. Based on the results of our procedures, OLG/CRT has resolved the prior-report finding. Contracts complied with applicable state procurement regulations, contract payments were sufficiently supported and approved, and contracts were properly monitored for compliance with contract terms.

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## Trend Analysis

We compared the most current and prior-year financial activity using OLG/CRT's Annual Fiscal Reports and/or system-generated reports and obtained explanations from OLG/CRT's management for any significant variances.

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## Other Reports

On March 8, 2023, a report was issued by Louisiana Legislative Auditor's (LLA) Performance Audit Services on the Office of State Museum's management of its museum system. This report is available on the LLA website.

On December 7, 2022, a report was issued by Louisiana Legislative Auditor's Performance Audit Services on the Office of Tourism's management of tourism dollars. This report is available on the LLA website.

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

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

## **APPENDIX A: MANAGEMENT'S RESPONSES**

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BILLY NUNGESSER  
LIEUTENANT GOVERNOR

**State of Louisiana**  
OFFICE OF THE LIEUTENANT GOVERNOR  
DEPARTMENT OF CULTURE, RECREATION & TOURISM  
OFFICE OF STATE MUSEUM

SUSAN MACLAY  
INTERIM ASSISTANT SECRETARY

May 3, 2023

Michael J. "Mike" Waguespack, CPA  
Louisiana Legislative Auditor  
Post Office Box 94397  
Baton Rouge, Louisiana 70804

Re: Control Weaknesses over William R. Irby Trust Expenditures and Noncompliance Related to Apartment Use

Dear Mr. Waguespack:

As per your staff's request on April 24, 2023, please accept this letter as our official response to the LLA's audit finding titled "Control Weaknesses over William R. Irby Trust Expenditures and Noncompliance Related to Apartment Use."

We continue to respectfully disagree with the LLA's conclusions in regards to the use of the Irby Apartment and do not concur with the finding and recommendations. The Louisiana State Museum (LSM) is an entity within the Department of Culture, Recreation and Tourism (DCRT). The LSM receives direct support from various functions, services, and resources of DCRT, including significant funding for its operations; marketing, advertising, and communications services; as well as administrative services such as human resources, accounting, and legal services. The exchange and coordination between the various agencies that make up DCRT benefit all. We do not concur with the suggestion that use of the Irby Apartment and the policy pertaining thereto in any way implicate the Irby Trust. We also do not concur with the suggestion that the use of the Irby Apartment for tourism, cultural development, and other DCRT purposes is inconsistent with "museum purposes" and/or that the policy related thereto is inconsistent with Article VII, Section 14 of the Louisiana Constitution.

The LSM and the LSM Board work collectively regarding the use of the Irby Apartment, including establishing the policies over the allowable uses of the Apartment<sup>1</sup>. Additionally, the LSM Board already provides oversight over the use of the Irby Apartment by periodically reviewing the guest log to ensure the uses of the Apartment are for allowable purposes as established in the Irby Policy I-14. Finally, the DCRT, LSM and LSM Board have executed an intradepartmental Cooperative Endeavor Agreement to provide additional documentation that the establishment of Irby Policy I-14 and approval of uses of the Irby Apartment in accordance therewith fall within the authority of the LSM, and comply with the Louisiana Constitution Article VII, Section 14(A), Mr. Irby's will, and the LSM Board's obligations as trustees of the Irby Public Trust.

<sup>1</sup> The LSM Board most recently reviewed and approved the Irby PPM (Irby Policy I-14) outlining the allowable uses of the Irby Apartment in November 2020.

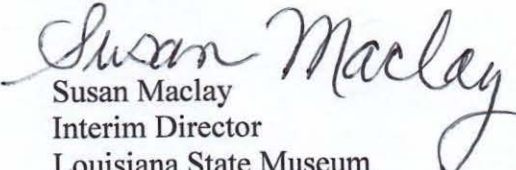
We concur with the finding and recommendation related to Irby Trust expenditures. Our review of these instances indicate that the additional levels of approval were not obtained for most of these expenditures due to a coding error in the program that routes purchases for approval. Corrective actions to fix this coding error have already been implemented; however, LSM management will implement further corrective actions by educating staff of the requirements that all purchases require prior approval and by conducting periodic monitoring to ensure these requirements are being followed.

Anticipated Completion Date: May 2023

Person Responsible for Corrective Action: Michael McKnight

We thank the LLA for its efforts to evaluate the Irby Trust. If we can be of further assistance, please do not hesitate to contact our office.

Sincerely,

  
Susan Maclay  
Interim Director  
Louisiana State Museum



BILLY NUNGESSER  
LIEUTENANT GOVERNOR

**State of Louisiana**  
OFFICE OF THE LIEUTENANT GOVERNOR  
DEPARTMENT OF CULTURE, RECREATION & TOURISM  
OFFICE OF STATE MUSEUM

SUSAN MACLAY  
INTERIM ASSISTANT SECRETARY

April 27, 2023

Michael J. "Mike" Waguespack, CPA  
Louisiana Legislative Auditor  
Post Office Box 94397  
Baton Rouge, Louisiana 70804

Re: Untimely Deposits of Museum Admission Fees

Dear Mr. Waguespack:

As per your staff's request on April 24, 2023, please accept this letter as our official response to the LLA's audit finding titled "Untimely Deposits of Museum Admission Fees." We concur with this finding and have already started working on implementing corrective actions to address this issue.

OSM corrected many of the issues outlined in the LLA's last finding, including entering into a written agreement with the Foundation and ensuring that funds due from the Foundation for reimbursement of admission fees are timely billed and collected. Unfortunately, difficulties brought about with the COVID-19 pandemic resulted in delays in depositing these funds. Specifically, a lack of staff availability due to mandated office closures and limited banking availability with more restrictive COVID provisions in the city of New Orleans affected the turnaround time in processing checks for deposit.

OSM will implement corrective actions of better ensuring that funds are deposited in the timeframes authorized by the Cash Management Review Board. Additionally, OSM management will better monitor staff's adherence with these requirements to ensure funds are deposited timely.

Anticipated Completion Date: May 2023

Person Responsible for Corrective Action: Michael McKnight

We thank the LLA for its efforts to evaluate OSM's compliance with these requirements. If we can be of further assistance, please do not hesitate to contact our office.

Sincerely,

A handwritten signature in blue ink that reads "Michael McKnight".

Michael McKnight  
Deputy Assistant Secretary  
Office of State Museum



**BILLY NUNGESSER**  
LIEUTENANT GOVERNOR

**State of Louisiana**  
OFFICE OF THE LIEUTENANT GOVERNOR  
DEPARTMENT OF CULTURE, RECREATION & TOURISM  
OFFICE OF STATE PARKS

**BRANDON BURRIS**  
ASSISTANT SECRETARY

April 27, 2023

Michael J. "Mike" Waguespack, CPA  
Louisiana Legislative Auditor  
Post Office Box 94397  
Baton Rouge, Louisiana 70804

Re: Weakness in Controls over Admission Fee Waivers and Discounts at State Parks

Dear Mr. Waguespack:

As per your staff's request on April 24, 2023, please accept this letter as our official response to the LLA's audit finding titled "Weakness in Controls over Admission Fee Waivers and Discounts at State Parks." We concur with the finding and recommendation and have already implemented corrective actions to ensure that all authorized admission fee discounts and waivers have proper documentation and support to show evidence of their approval.

After the LLA's last review, the Office of State Parks (OSP) implemented corrective actions by revising its internal policies and procedures (OSP PPM #48) to better address the approval of waivers and discounts by requiring the use of a designated form to document the assistant secretary's approval. Additionally, OSP developed a procedure to monitor waivers and discounts to better ensure they are fully supported with the required form showing the assistant secretary's approval. If instances of noncompliance are identified during this monitoring process, management provides individual employees with training and guidance to better prevent these instances from occurring again in the future. Unfortunately, the instances referenced in this finding all occurred prior to OSP fully implementing the new requirements and processes over granting fee waivers and discounts. OSP considers this issue resolved and corrective actions fully implemented as of February 2022.

We thank the LLA for its efforts to evaluate OSP's admission fees. If we can be of further assistance, please do not hesitate to contact our office.

Sincerely,

A handwritten signature in blue ink, appearing to read "H. Burris".

H. Brandon Burris  
Assistant Secretary  
Office of State Parks





**BILLY NUNGESSER**  
LIEUTENANT GOVERNOR

**State of Louisiana**  
**OFFICE OF THE LIEUTENANT GOVERNOR**  
**DEPARTMENT OF CULTURE, RECREATION & TOURISM**  
**OFFICE OF MANAGEMENT AND FINANCE**

**NANCY WATKINS**  
UNDERSECRETARY

May 9, 2023

Michael J. "Mike" Waguespack, CPA  
Louisiana Legislative Auditor  
Post Office Box 94397  
Baton Rouge, Louisiana 70804

Re: Weakness in Controls over Travel Expenditures

Dear Mr. Waguespack:

As per your staff's request on May 3, 2023, please accept this letter as our official response to the LLA's audit finding titled "Weakness in Controls over Travel Expenditures." We concur with the finding and recommendation and are implementing corrective actions to better ensure that all travel expenditures are in compliance with established policies and procedures.

After reviewing our policies and procedures regarding travel, we are implementing new processes that will better ensure all travel expenses have proper prior authorization. Specifically, as the agency with the highest frequency of travel, the Office of Tourism is implementing a process that will ensure all travel is properly documented on the Travel Authorization Form and has been approved prior to the purchase of the travel expense. Additionally, we have conducted training sessions for all staff so that they are aware of the various requirements of travel outlined in the DCRT and statewide policies and procedures.

Anticipated Completion Date: June 2023  
Person Responsible for Corrective Action: Nancy Watkins

We thank the LLA for its efforts to evaluate DCRT's travel expenditures. If we can be of further assistance, please do not hesitate to contact our office.

Sincerely,

A handwritten signature in cursive script that reads "Nancy Watkins".

Nancy Watkins  
Undersecretary  
Department of Culture, Recreation and Tourism



## APPENDIX B: SCOPE AND METHODOLOGY

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We performed certain procedures at the Office of Lieutenant Governor (OLG) and Department of Culture, Recreation, and Tourism (CRT) for the period from July 1, 2020, through June 30, 2022. Our objective was to evaluate certain controls OLG/CRT uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review the OLG/CRT's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. The OLG/CRT's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated OLG/CRT'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 OLG/CRT.
- Based on the documentation of OLG/CRT's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to the William R. Irby Trust, Office of State Museums admission fees, Office of State Parks admission fees, payroll and personnel, LaCarte expenditures, travel expenditures, and contract expenditures.
- We compared the most current and prior-year financial activity using OLG/CRT's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from OLG/CRT's management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at OLG/CRT, and not to provide an opinion on the effectiveness of OLG/CRT'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 purpose.