



Report Highlights

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

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Why We Conducted This Work

We performed certain procedures at the Office of Lieutenant Governor (OLG) and the Department of Culture, Recreation, and Tourism (CRT) to evaluate certain controls that OLG/CRT uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2020, through June 30, 2022.

What We Found

- CRT's Office of State Museums (OSM), also referred to as the Louisiana State Museum, did not have appropriate policies or sufficient internal controls as it relates to guest stays in the apartment designated for museum-related purposes and did not ensure prior authorization to make purchases with funds dedicated through the Irby Public Trust (Trust). As a result, certain uses of the apartment do not appear to comply with the Trust and may violate the Louisiana Constitution. In addition, there is an increased risk that unauthorized and/or improper purchases could be made using Trust funds.
- For the third consecutive engagement, OSM did not ensure that admission fees for the Wedell-Williams Aviation and Cypress Sawmill Museum were deposited timely, which places those receipts at risk of loss due to theft or misuse.
- For the second consecutive engagement, the Office of State Parks did not have adequate controls over admission fee waivers and discounts, which may result in uncollected revenue.
- CRT did not have adequate controls in place to ensure proper prior authorization is obtained for travel expenditures, which increases the risk of both noncompliance with state policies and the occurrence of fraudulent or unauthorized purchases.
- We followed up on the status of prior-report findings and determined that management has resolved the 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 remaining prior-report findings are addressed again in the current report.

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