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Report Highlights

Coastal Protection and Restoration Authority Gulf of Mexico Oil Spill Restoration

Audit Control # 52190008

Recovery Assistance Services • September 2019

Why We Conducted This Audit

We performed agreed-upon procedures in accordance with *Government Auditing Standards* to assist the Coastal Protection and Restoration Authority (CPRA) in evaluating the completeness and accuracy of the documentation used to support expenditures for the period July 1, 2018, through June 30, 2019, and whether those expenditures complied with applicable federal and/or state laws and regulations. We evaluated the sufficiency of documentation for 971 invoices totaling \$68,786,589.

What We Found

Of the \$68,786,589 in invoices we analyzed, we found that \$125,972 (0.18%) in expenditures were not supported by sufficient documentation at the time of our review. However, CPRA management worked with their vendors to resolve \$108,682 (86.27%) of the exception amount. A total of \$17,290 (13.73%) remains unresolved.

Expanded Small Scale Physical Model



Source: CPRA

The Expanded Small Scale Physical Model will produce qualitative land building results associated with sediment diversions in the lower Mississippi River and serve as a complementary planning tool to computer models and field data currently utilized. Of the \$68,786,589 we analyzed, \$185,237 (0.27%) was related to the Expanded Small Scale Physical Model. The model is currently in the operation and maintenance phase.

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