

An Agreed-Upon Procedures Report on the  
**COASTAL PROTECTION AND  
RESTORATION AUTHORITY**  
**GULF OF MEXICO OIL SPILL RESTORATION**  
Issued September 3, 2020



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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

September 3, 2020

Independent Accountant's Report on the  
Application of Agreed-Upon Procedures

**MR. BREN HAASE, EXECUTIVE DIRECTOR**  
**COASTAL PROTECTION AND**  
**RESTORATION AUTHORITY**

Baton Rouge, Louisiana

We have performed the procedures enumerated below, which were agreed to by management of the Coastal Protection and Restoration Authority (CPRA), solely to confirm the completeness and accuracy of documentation used to support expenditures submitted by CPRA during the period July 1, 2019, through June 30, 2020, and whether those expenditures complied with applicable federal and/or state laws and regulations. For the purpose of performing these agreed-upon procedures, no exceptions were reported for differences of \$10,000 or less. CPRA management is responsible for the completeness and accuracy of documentation for activities funded with Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act (RESTORE Act) dollars, National Resource Damage Assessment (NRDA) dollars, and National Fish and Wildlife Foundation (NFWF) settlement and/or grant dollars. The sufficiency of these procedures is solely the responsibility of CPRA management. Consequently, we make no representation regarding the sufficiency of the procedures described below, either for the purpose for which this report has been requested, or for any other purpose.

**OVERALL RESULTS**

We confirmed and/or verified the completeness and accuracy of 1,193 invoices submitted by CPRA totaling \$86,127,085. As a result of applying our procedures, we noted exceptions, which exceeded \$10,000 per expenditure, totaling \$23,430 (0.03%) in two invoices. However, CPRA management worked with their vendors to resolve the entire exception amount. The following table presents a breakdown of the exceptions and resolutions by finding type.

Exceptions by Finding Type				
Finding Type	Number of Occurrences	Exception Amount	Exceptions as a Percent of Total Analyzed (\$86,127,085)	Resolved Amount
Out of Scope	0	\$0	0.00%	\$0
Lack of Support	2	23,430	0.03	23,430
Procurement not Documented	0	0	0.00	0
Incorrectly Classified/Recorded	0	0	0.00	0
Unnecessary/Unreasonable Change Orders	0	0	0.00	0
<b>Total</b>	<b>2</b>	<b>\$23,430</b>	<b>0.03%</b>	<b>\$23,430</b>

Following are the procedures we applied and the resulting findings for the five finding types (*Out of Scope*, *Lack of Support*, *Procurement not Documented*, *Incorrectly Classified/Recorded*, and *Unnecessary/Unreasonable Change Orders*) mentioned in the table above.

**PROCEDURE:** We confirmed that the work reflected in the reimbursement request/invoice is within the scope approved for the project.

**FINDING:** We did not note any exceptions as a result of this procedure.

**PROCEDURE:** We confirmed that the amount requested/invoiced is supported by invoices, receipts, lease agreements, contracts, appraisals, labor policies, time records, equipment logs, or other applicable documentation.

**FINDING:** Of the 1,193 expenditures we confirmed, 1,191 were supported with proper and applicable documentation. However, we noted exceptions totaling \$23,430 (0.03%) in the other two expenditures.

**PROCEDURE:** We confirmed that the work reflected in the reimbursement request/invoice complies with federal and state regulations and guidance or grant requirements.

**FINDING:** We did not note any exceptions as a result of this procedure.

**PROCEDURE:** We selected a 20 percent sample and confirmed that expenditure transactions, made prior to July 1, 2016, were classified and recorded properly.

**FINDING:** Of the 1,193 expenditures that we confirmed, our sample included 19 transactions that occurred prior to July 1, 2016. We did not note any exceptions as a result of this procedure.

**PROCEDURE:** We confirmed that all change orders are necessary and reasonable.

**FINDING:** We did not note any exceptions as a result of this procedure.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States of America. We were not engaged to and did not conduct an examination, the objective of which would be to express an opinion or conclusion, respectively, on documentation provided by CPRA to support reimbursement of expenses eligible for funding through RESTORE Act, NRDA, NFWF settlement and/or grant dollars or CPRA's compliance with 2 CFR part 200. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters may have come to our attention that would have been reported to you.

The purpose of this report is solely to assist CRPA management in evaluating the completeness and accuracy of the documentation provided by CPRA to support reimbursement of expenses eligible for funding through the RESTORE Act, NRDA, NFWF settlement and/or grant dollars. Accordingly, this report is not suitable for any other purpose. By provision of state law, this report is a public document and has been distributed to the appropriate public officials.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

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## BACKGROUND

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In 2009, Act 523 of the Louisiana Legislature created the Office of Coastal Protection and Restoration (OCPR) as an implementation and enforcement arm of the Coastal Protection and Restoration Authority (CPRA). In 2012, Act 604 of the Louisiana Legislature renamed CPRA as the CPRA Board and changed its implementation and enforcement arm from OCPR to CPRA.

CPRA is tasked with developing, implementing, and enforcing the comprehensive coastal protection and restoration master plan. CPRA is also responsible for administering funds related to the Deepwater Horizon Oil Spill through the Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economics of the Gulf Coast States Act, National Resources Damage Assessment, and National Fish and Wildlife Foundation settlements and/or grants. These funds are provided for the acquisition of land for conservation, restoration of barrier islands, restoration of inland marshes, construction of shoreline restoration and protection barriers, river diversions, and construction of coastal infrastructure.

CPRA restoration projects funded by the Deepwater Horizon oil spill settlement and penalties are intended to restore Louisiana's coast from the impacts and losses associated with the oil spill disaster. Examples of typical restoration activities include:

- Barrier Island/Headland Restoration - Creation and restoration of dune, beach, and back-barrier marsh to restore or augment Louisiana's offshore barrier islands and headlands.
- Diversion - Use of channels and/or structures to divert sediment and fresh water from the Mississippi and Atchafalaya Rivers into adjacent basins.
- Marsh Creation - Creation of new wetlands in open water areas through sediment dredging and placement. Most of these projects involve pipeline conveyance of sediment.





## Appendix A

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### Management's Response





# State of Louisiana

JOHN BEL EDWARDS  
GOVERNOR

August 28, 2020

Daryl G. Purpera, CPA, CFE  
Louisiana Legislative Auditor  
P.O. Box 94397  
Baton Rouge, LA 70804

RE: Audit Report - Engagement for Agreed Upon Procedures with the Coastal Protection and Restoration Authority

I am writing to provide a response to the audit report in connection with the engagement to apply agreed-upon procedures to expenditures related to NFWF, NRDA, and RESTORE from July 1, 2019 to June 30, 2020. We are pleased that this year's audit review yielded no findings. Of the 1,193 invoices your staff reviewed for CPRA, totaling \$86,127,085, only two invoices totaling \$23,430 had exceptions noted. These exceptions were relative to contract language that required clarification, which we were able to resolve during the audit period.

As we have stated numerous times previously and can again say this year, we value the service this audit group is providing to CPRA. We view it as a learning experience, particularly the consultation offered regarding contractor billing.

We look forward to the next review period and working with your team. If you have any questions or need additional information, please contact me at 342-4698.

Sincerely,

Janice A. Lansing  
Chief Financial Officer

c: Bren Haase, Executive Director  
Denise Stafford, Accountant Administrator  
Gloria Tigner, Coastal Resources Program Manager  
John Moorehead, Assistant Legislative Auditor and Director of Recovery Assistance Services

## Executive Division

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