



Report Highlights

Department of Natural Resources

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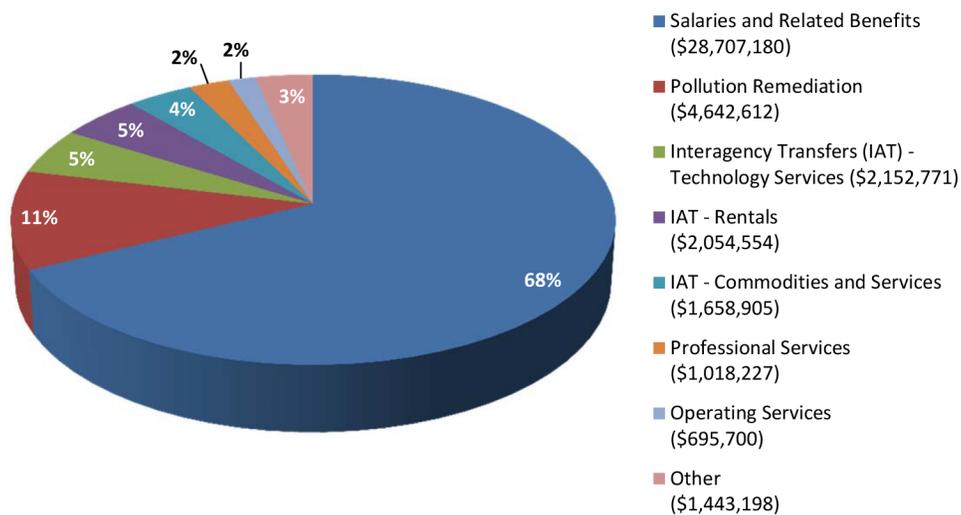
Why We Conducted This Work

We conducted certain procedures at the Department of Natural Resources (DNR) to evaluate certain controls DNR uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide overall accountability over public funds for the period July 1, 2016, through June 30, 2018.

What We Found

- DNR has not established written criteria for waiving civil penalties and late registration penalties assessed by the Office of Conservation and the Office of Mineral Resources, increasing the risk of applying inconsistent enforcement action among noncompliant well operators. In addition, the Office of Conservation does not take timely and consistent action against operators of wells that are abandoned and not maintained, which could result in an increased number of wells that are abandoned.
- DNR did not timely deactivate personal identification numbers associated with fuel cards for individuals who were no longer employed with the department, increasing the risk of unauthorized use.
- We scheduled fiscal year 2018 expenditures by category for informational purposes. DNR’s expenditures for fiscal year 2018 totaled approximately \$42.4 million, with 68% of those expenditures related to salaries and related benefits.

Fiscal Year 2018 Expenditures



Source: Prepared by legislative auditor’s staff using agency-generated reports

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