



Report Highlights

Department of Transportation and Development

MICHAEL J. "MIKE"
WAGUESPACK, CPA

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Financial Audit Services • April 2026

Why We Conducted This Audit

We performed certain procedures at the Department of Transportation and Development (DOTD) as a part of the Annual Comprehensive Financial Report of the State of Louisiana, the Single Audit of the State of Louisiana, and to evaluate DOTD's accountability over public funds for the period July 1, 2024, through June 30, 2025.

What We Found

- Financial information relating to the following accounts was materially correct, as adjusted:
 - Capital Outlay Escrow - infrastructure, construction-in-progress, right-of-way, expenditures, and payables;
 - Transportation Trust Fund - federal revenue (progress billings) and unearned revenue for State and Local Fiscal Recovery Funds (Construction Subfund);
 - Engineering and Operations - capital grant revenues (classification); and
 - Louisiana American Rescue Plan Fund - unearned revenue for State and Local Fiscal Recovery Funds (General Fund).
- As a part of the 2025 Single Audit, we performed procedures on DOTD's major federal program, the Comite River Diversion Project (Assistance Listing 12.U19). We also performed procedures on the information submitted by DOTD to the Division of Administration's Office of Statewide Reporting and Accounting Policy for inclusion in the state's Schedule of Expenditures of Federal Awards.
- Based on the results of these procedures, we did not report any findings.

View the full report at www.la.gov.