

# COASTAL PROTECTION AND RESTORATION AUTHORITY

## NATURAL RESOURCE DAMAGE ASSESSMENT AND RESTORATION (NRDAR) FUNDS

### RECOVERY ASSISTANCE SERVICES

**Agreed-Upon Procedures Report  
for the period January 1, 2020-December 31, 2022  
Issued November 19, 2025**

**LOUISIANA LEGISLATIVE AUDITOR  
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November 19, 2025

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

**MR. MICHAEL HARE, EXECUTIVE DIRECTOR**  
**COASTAL PROTECTION AND**  
**RESTORATION AUTHORITY**  
Baton Rouge, Louisiana

We have performed the procedures enumerated below to assist the Coastal Protection and Restoration Authority (CPRA) in confirming the sufficiency of documentation to support expenditures for activities funded with Natural Resource Damage Assessment and Restoration (NRDAR) funds received by CPRA as a result of the Deepwater Horizon (DWH) Oil Spill (Documentation) during the period January 1, 2020, through December 31, 2022. CPRA management is responsible for the Documentation and CPRA's compliance with the following, when applicable:

- Framework for Early Restoration Addressing Injuries Resulting from the DWH oil spill;
- Project Stipulation Agreements regarding Early Restoration of Natural Resource Damages Resulting from the DWH oil spill;
- Restoration Agreement among the United States and the Gulf States Relating to Natural Resource Restoration;
- Resolutions signed by the Trustee Council of Trustee Implementation Groups (TIG) that involve financial approvals or transactions; and
- Trustee Council Standard Operating Procedures for Implementation of the Natural Resource Restoration for the DWH oil spill.

An agreed-upon procedures engagement involves the Louisiana Legislative Auditor performing specific procedures that CPRA management has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting findings based on the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

**OVERALL RESULTS**

For the period January 1, 2020, through December 31, 2022, we performed procedures on the Documentation totaling \$478,576,770 for receipts and \$286,632,095 for expenditures. As a result of applying our procedures, we did not note any exceptions.

**NRDAR Receipts**

The procedures and associated findings are as follows:

**Procedure 1:** We confirmed that funds received from the Department of Interior are accounted for separately from other sources of funding to ensure that funds provided and interest earned were used only for DWH NRDAR Activities.

**Finding 1:** We found no exceptions as a result of this procedure.

**Procedure 2:** We confirmed that funds received are supported with a Project Stipulation or Resolution agreement that has been approved by the Trustee Council, as witnessed by signatures of representatives from each TIG Trustee for any funds.

**Finding 2:** We found no exceptions as a result of this procedure.

**NRDAR Expenditures and Cost Documentation**

CPRA specified a threshold of \$10,000 for reporting exceptions; therefore, we did not report any exceptions below this amount. The procedures and associated findings exceeding \$10,000 per expenditure are as follows:

**Procedure 3:** We confirmed that direct costs are related to planning and implementing projects or related activities approved in a project or non-project activity budget.

**Finding 3:** We found no exceptions as a result of this procedure.

**Procedure 4:** We confirmed that CPRA is recovering indirect costs in accordance with the appropriate approved indirect cost policy.

**Finding 4:** We found no exceptions as a result of this procedure.

**Procedure 5:** We confirmed that CPRA labor expenditures are based on actual expenses.

**Finding 5:** We found no exceptions as a result of this procedure.

**Procedure 6:** We confirmed that travel expenditures are in accordance with the appropriate travel policy and that the expenses are based on costs related to actual travel.

- Finding 6:** We found no exceptions as a result of this procedure.
- Procedure 7:** We confirmed that contractual service expenditures are supported by invoices, receipts, contracts, lease agreements, approval of payment, or other applicable documentation.
- Finding 7:** We found no exceptions as a result of this procedure.
- Procedure 8:** We confirmed that the Louisiana Trustees expenditures are supported by invoices, receipts, contracts, lease agreements, approval of payment, or other applicable documentation and are in accordance with CPRA General Rules and Guidelines for submitting Requests for Reimbursement.
- Finding 8:** We found no exceptions as a result of this procedure.
- Procedure 9:** We confirmed that supplies, services, and equipment expenditures made outside of the contracting process are supported by invoices and receipts.
- Finding 9:** We found no exceptions as a result of this procedure.

#### **Statement of Receipts and Expenditures**

The procedures and associated findings are as follows:

- Procedure 10:** We confirmed that the total receipts and expenditures, by portal ID, reported in the Statement of Fund Receipts and Expenditures reconcile to the values reported in the Data Integration Visualization Exploration and Reporting (DIVER) system. We were to report exceptions, per portal ID, that are both greater than \$10,000 and have greater than 1% variance from CPRA reported values in DIVER.
- Finding 10:** We found no exceptions as a result of this procedure.
- Procedure 11:** We confirmed that the total interest CPRA reported in DIVER reconciles to the backup documentation and were to report variances greater than 1% of the values CPRA reported in DIVER.
- Finding 11:** We found no exceptions as a result of this procedure.

We were engaged by CPRA management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the American Institute of Certified Public Accountants and the applicable attestation standards contained in *Government Auditing Standards* issued by the Comptroller General of the United States. We were not engaged to, and did not conduct, an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Documentation. Accordingly, we do not express such an opinion or conclusion. Had we performed

additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of CPRA and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is to present the procedures performed and the results of those procedures, and is not intended for any other purpose. This report is intended solely for the information and use of CPRA management, and is not intended to be, and should not be, used by anyone other than this specified party. By provision of state law, this report is a public document and has been distributed to the appropriate public officials.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

MJW/aa

NRDAR 2025



## 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 the 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 Economies of the Gulf Coast States Act, Natural 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.



## **MANAGEMENT'S RESPONSE**

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# State of Louisiana

JEFF LANDRY  
GOVERNOR

November 19, 2025

Mr. Michael J. "Mike" Waguespack, CPA  
Legislative Auditor  
Office of Legislative Auditor  
1600 North Third Street  
Post Office Box 94397  
Baton Rouge, LA 70804-9397

Dear Mr. Waguespack:

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

I am writing to provide a response to the audit report for the engagement to apply agreed-upon procedures to Natural Resource Damage Assessment and Restoration (NRDAR) funds received by the Coastal Protection and Restoration Authority (CPRA) as a result of the Deepwater Horizon (DWH) oil spill for the period January 1, 2020 through December 31, 2022. Specifically, CPRA engaged your team to assist in evaluating the accuracy of funds reported on the project Statements of Receipts and Expenditures; and CPRA's compliance with the Framework Agreement for Early Restoration Addressing Injuries Resulting from the DWH oil spill; Project Stipulation Agreements regarding Early Restoration of Natural Resource Damages Resulting from the DWH oil spill; Restoration Agreement among the United States and the Gulf States relating to Natural Resource Restoration; Resolutions signed by the Trustee Council of Trustee Implementation Groups (TIG) that involve financial approvals or transactions; and Trustee Council Standard Operating Procedures for Implementation of the Natural Resource Restoration for the DWH oil spill.

We are pleased to learn that the audit yielded no exceptions. We value the service this audit group is providing to CPRA. The work performed by the auditors not only satisfies a review requirement by the DWH Trustees, but it also serves as an important tool in assessing our overall compliance with the NRDA funding requirements.

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 225-342-4551.

Sincerely,

A handwritten signature in blue ink, appearing to read "Candace Oby", is written over a light blue horizontal line.

Candace Oby  
Chief Financial Officer

c: Michael Hare, Executive Director  
Michael LaCour, Chief Audit Executive  
Gloria Tigner, Coastal Resources Program Administrator  
Victoria Hayes, Assistant Legislative Auditor and Director of Recovery Assistance Services

**Executive Division**