

# **LOUISIANA WORKFORCE COMMISSION**

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**Management Letter**  
**Issued April 22, 2026**

**LOUISIANA LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDITOR**  
MICHAEL J. "MIKE" WAGUESPACK, CPA

**FIRST ASSISTANT LEGISLATIVE AUDITOR**  
BETH Q. DAVIS, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at [www.la.la.gov](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 3352 or Report ID No. 80250097 for additional information.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$0.18. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Jenifer Schaye, General Counsel, at 225-339-3800.

---

# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



Louisiana Workforce Commission

April 2026

Audit Control # 80250097

---

## Introduction

---

As a part of our audit of the State of Louisiana's Annual Comprehensive Financial Report (ACFR) and our work related to the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2025, we performed procedures at the Louisiana Workforce Commission (LWC) to provide assurances on financial information that is significant to the state's ACFR; evaluate the effectiveness of LWC's internal controls over financial reporting and compliance; and determine whether LWC complied with applicable laws and regulations. We also determined whether management has taken actions to correct the findings reported in the prior year.

Effective October 1, 2025, in accordance with Act 478 of the 2025 Regular Session, the Louisiana Workforce Commission was renamed Louisiana Works.

## Results of Our Procedures

---

---

### Follow-up on Prior-year Findings

Our auditors reviewed the status of the prior-year findings reported in the LWC management letter dated April 10, 2025. We determined that management has resolved the prior-year findings related to Inadequate Controls Over and Noncompliance with Subrecipient Monitoring Requirements and Noncompliance and Inadequate Controls Related to Reporting Requirements for the Federal Funding Accountability and Transparency Act.

---

### Annual Comprehensive Financial Report – State of Louisiana

As a part of our audit of the ACFR for the year ended June 30, 2025, we considered internal control over financial reporting and examined evidence supporting certain account balances and transactions of LWC's Unemployment Trust Fund as follows:

#### Statement of Net Position

**Assets** – Cash in U.S. Treasury and Receivables

**Liabilities** – Due to Federal Government, Amounts Held in Custody for Others, and Other Current Liabilities

### **Statement of Revenues, Expenses, and Changes in Net Position**

**Revenues** – Assessments, Federal Grants and Contracts, and Nonoperating Revenues - Other Revenues (Interest Revenue)

**Expenses** – Unemployment Insurance Benefits

Based on the results of these procedures, we did not report any findings. In addition, the account balances and classes of transactions tested, as adjusted, are materially correct.

---

### **Federal Compliance - Single Audit of the State of Louisiana**

As a part of the Single Audit for the year ended June 30, 2025, we performed internal control and compliance testing as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on LWC's major federal programs, as follows:

- Workforce Innovation and Opportunity Act Cluster (Assistance Listings 17.258, 17.259, and 17.278)
- Employment Service Cluster (Assistance Listings 17.207 and 17.801)

Those tests included evaluating the effectiveness of LWC's internal controls designed to prevent or detect material noncompliance with program requirements and tests to determine whether LWC complied with applicable program requirements. In addition, we performed certain procedures on information submitted by LWC to the Division of Administration's Office of Statewide Reporting and Accounting Policy for the preparation of the state's Schedule of Expenditures of Federal Awards (SEFA) and on the status of the prior-year findings for the preparation of the state's Summary Schedule of Prior Audit Findings, as required by Uniform Guidance.

Based on the results of these procedures, we did not report any findings. In addition, LWC's information submitted for the preparation of the state's SEFA and the state's Summary Schedule of Prior Audit Findings, as adjusted, is materially correct.

---

**Trend Analysis**

We compared the most current and prior-year financial activity using LWC's Annual Fiscal Reports and/or system-generated reports and obtained explanations from LWC's management for any significant variances.

Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mike Waguespack", with a long horizontal flourish extending to the right.

Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

RAW:AHC:JPT:BQD:ch

LWC2025



## APPENDIX A: SCOPE AND METHODOLOGY

---

We performed certain procedures at the Louisiana Workforce Commission (LWC) for the period from July 1, 2024, through June 30, 2025, to provide assurances on financial information significant to the State of Louisiana's Annual Comprehensive Financial Report (ACFR), and to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures, summarized below, are a part of the audit of the Annual Comprehensive Financial Report and our work related to the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2025.

- We evaluated LWC's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to LWC.
- Based on the documentation of LWC's controls and our understanding of related laws and regulations, we performed procedures to provide assurances on certain account balances and classes of transactions to support our opinions on the ACFR.
- We performed procedures on the Workforce Innovation and Opportunity Act Cluster (Assistance Listings 17.258, 17.259, and 17.278) and Employment Service Cluster (Assistance Listings 17.207 and 17.801) for the year ended June 30, 2025, as a part of the 2025 Single Audit.
- We performed certain procedures on information for the preparation of the state's Schedule of Expenditures of Federal Awards and on the status of prior-year findings for the preparation of the state's Summary Schedule of Prior Audit Findings for the year ended June 30, 2025, as a part of the 2025 Single Audit.
- We compared the most current and prior-year financial activity using LWC's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from LWC's management for significant variances.

The purpose of this report is solely to describe the scope of our work at LWC, and not to provide an opinion on the effectiveness of LWC's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purposes.

We did not audit or review LWC's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. LWC's accounts are an integral part of the State of Louisiana's ACFR, upon which the Louisiana Legislative Auditor expresses opinions.