



# Report Highlights

## Department of Agriculture and Forestry

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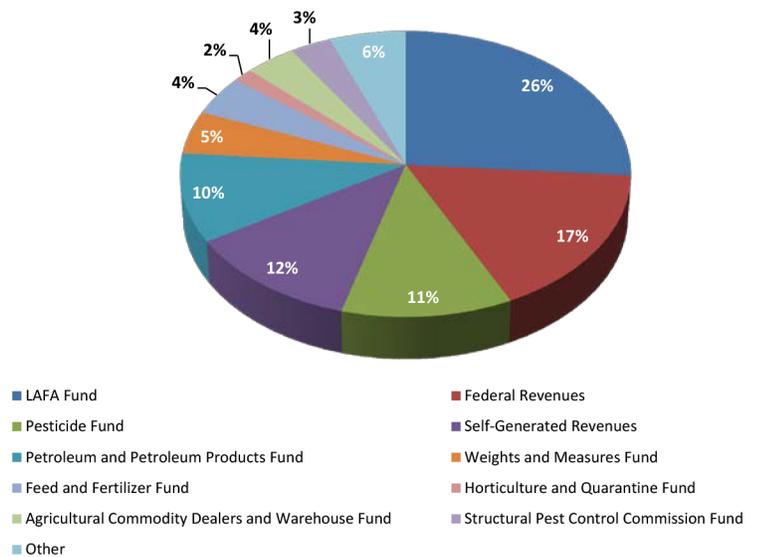
### Why We Conducted This Work

We conducted procedures at the Louisiana Department of Agriculture and Forestry (LDAF) to evaluate certain controls that LDAF 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, 2017, through June 30, 2019.

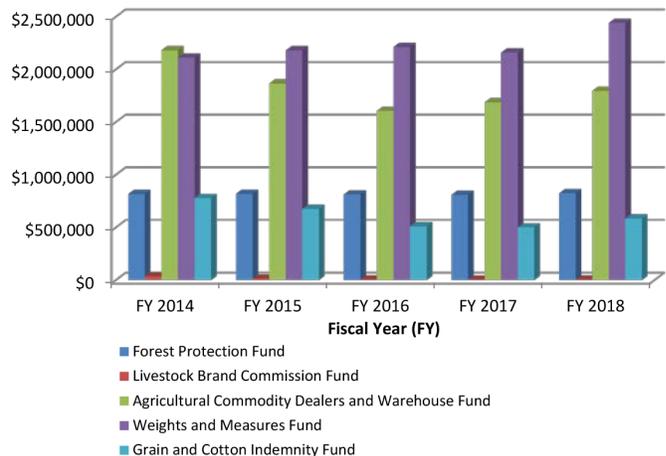
### What We Found

- We evaluated internal controls and transactions relating to cash, movable property, state purchasing card expenditures, travel expenditures, fuel card expenditures, and payroll expenditures. We found that those controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- We performed procedures on certain statutory dedications (Forest Protection Fund, Livestock Brand Commission Fund, Agricultural Commodity Dealers and Warehouse Fund, Weights and Measures Fund, Grain and Cotton Indemnity Fund) for fiscal years 2017 and 2018 related to Act 530 of the 2018 Regular Legislative Session. Based on our procedures relating to the Forest Protection Fund, we identified that fund transfers were not properly made during fiscal years 2017 and 2018. LDAF is in the process of taking appropriate actions to correct these errors.
- LDAF's revenues for fiscal year 2018 totaled approximately \$45 million as of June 30, 2018, with 26% of those revenues provided by the Louisiana Agricultural Finance Authority (LAFA). LAFA, a component unit of the state of Louisiana within LDAF, was established to issue bonds to provide financing for agricultural loans through the purchase or guarantee of existing loans or negotiation of new loans and to supervise and use public employees, equipment, and material in carrying out public work. In addition, revenues of the five statutorily dedicated funds we reviewed have remained relatively stable over the previous five fiscal years.

Fiscal Year 2018 LDAF Revenues



Five-Year Trend Analysis for Certain LDAF Statutory Dedicated Revenues



Source: Business Objects Financial Reports