



# Report Highlights

## Department of Energy and Natural Resources

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### Why We Conducted This Work

We performed certain procedures at the Department of Energy and Natural Resources (DENR) to evaluate certain controls DENR uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2022, through June 30, 2024.

### What We Found

- DENR did not have adequate controls over the LaCarte purchasing program, resulting in DENR not adequately completing enrollment, account change, and deletion forms for applicable cardholders, nor timely deactivating purchasing card (P-Card)/Controlled Billed Account (CBA) card access for individuals upon role change or separation of employment. Also, cardholders failed to notify a program administrator within 48 hours of a declined transaction. Failure to adequately complete applicable enrollment, account change, and deletion forms; timely deactivate an employee's P-Card/CBA card upon change of role or separation of employment; and timely notify program administrators of declined transactions increases the risk of unauthorized use.
- We determined that management has resolved the prior-report finding related to Incomplete Continuity of Operations Planning.
- We evaluated selected controls and transactions relating to the LaCarte P-Card/CBA transactions, Oilfield Site Restoration contracts, Class VI Carbon Sequestration Program, and LaGov User Access. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

View the full report, including management's response, at [www.lla.la.gov](http://www.lla.la.gov).