

# **LOUISIANA DEPARTMENT OF TREASURY**

## **HURRICANE IDA RECOVERY FUND PROGRAM**

### **RECOVERY ASSISTANCE SERVICES**

**Agreed-Upon Procedures Report  
for the period July 1, 2022 – June 30, 2025  
Issued September 3, 2025**

**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

**DIRECTOR OF RECOVERY ASSISTANCE**  
VICTORIA HAYES, CPA

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**TABLE OF CONTENTS**

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	Page
Independent Accountant’s Report.....	2
Background .....	5



August 14, 2025

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

**MR. JOHN C. FLEMING, MD, LOUISIANA STATE TREASURER**  
**LOUISIANA DEPARTMENT OF TREASURY**  
Baton Rouge, Louisiana

We have performed the procedures enumerated below to assist the Louisiana Department of Treasury (Treasury) in confirming the sufficiency of documentation to support payments made under the Hurricane Ida Recovery Fund Program (Documentation) during the period July 1, 2022, through June 30, 2025. Treasury management is responsible for the Documentation.

An agreed-upon procedures engagement involves the Louisiana Legislative Auditor performing specific procedures that Treasury management has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on 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 July 1, 2022, through June 30, 2025, we performed procedures on the Documentation for 270 payments totaling \$27,496,147. As a result of applying our procedures, we did not note any exceptions. The following table presents the overall results of our procedures.

Payments by Parish			
Parish	No. of Payments	Payment Amount	% of Total
Jefferson	40	\$3,501,484	12.74%
Lafourche	83	8,883,851	32.31%
St. Charles	60	3,954,929	14.38%
Terrebonne	87	11,155,883	40.57%
<b>Total</b>	<b>270</b>	<b>\$27,496,147</b>	<b>100.00%</b>

The procedures and associated findings are as follows:

**Procedure 1:** We confirmed that grant awards listed on the Award Summary, Attachments A and A-1, complied with program rules.

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

**Procedure 2:** We confirmed that grant award disbursements were supported with a Progress Report, Attachment C.

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

**Procedure 3:** We confirmed that expenditures listed on the Cost Report, Attachments D and D-1, complied with program rules.

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

**Procedure 4:** We accumulated the total payments made by the Grantee to Subrecipients and confirmed that payments did not exceed the total allocated in Treasury's Letter of Agreement Article 1.2.

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

We were engaged by Treasury 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 Treasury 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 Treasury 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,

A handwritten signature in blue ink, appearing to read 'Mike Waguespack', with a stylized flourish extending to the right.

Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

MJW/aa

TREASURYHIRF





## BACKGROUND

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The Louisiana Department of Treasury (Treasury) is the state agency responsible for administering the Hurricane Ida Recovery Fund Program under the authority granted to it by Act No. 167 of the 2022 Regular Session, Act No. 410 of the 2023 Regular Session, and Act No. 403 of the 2024 Regular Session.

Act 167 authorized Treasury to transfer \$33,000,000 from the State General Fund (Direct) to the Hurricane Ida Recovery Fund (fund). Monies in the fund were to be used to make full or partial payments to political subdivisions, including school boards, that suffered property loss or damage caused by Hurricane Ida and were not fully compensated for such property loss or damage by insurance and other federal and state disaster resources.

Political subdivisions submitted payment requests and supporting documentation to Treasury. Treasury, through its contractor EisnerAmper, reviewed the payment requests and supporting documentation to ensure eligibility and sufficiency of the documentation provided as required by Act No. 167, Act No. 410, Act No. 403, and Hurricane Ida Recovery Fund Program policies.

After Treasury's review and approval, the LLA engagement team performed specified procedures on the Documentation and reported findings to Treasury management.