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Report Highlights

Department of Agriculture and Forestry

Audit Control # 80250030
Financial Audit Services • July 2025

Why We Conducted This Work

We performed certain 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 accountability over public funds for the period July 1, 2023, through June 30, 2025.

What We Found

- For the second consecutive engagement, LDAF did not maintain adequate controls to ensure timely certification and timely approval of time statements. Failure to ensure that employees and supervisors are timely certifying and approving time statements increases the risk that errors and/or fraud could occur and not be detected in a timely manner.
- We evaluated internal controls and transactions relating to self-generated revenues, statutorily-dedicated revenues, payroll expenditures, LaCarte purchasing card expenditures, LAFA lease expenditures, other non-payroll expenditures, and LaGov user access. Except as noted above, we found that those controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- Based on the results of these procedures, we did not report any findings other than that noted above.

View the full report, including management's response, at www.la.gov.