

DEPARTMENT OF WILDLIFE AND FISHERIES

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**Procedural Report
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Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

Department of Wildlife and Fisheries



August 2025

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Introduction

The primary purpose of our procedures at the Department of Wildlife and Fisheries (LDWF) was to evaluate certain controls LDWF uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds.

Results of Our Procedures

We evaluated LDWF's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of LDWF's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to consulting and professional service contract expenditures, internal audit, LaGov user access, payroll and personnel, purchasing card expenditures, fuel card access, Aquatic Plant Control Program collections and expenditures, Black Bear Hunting Permit Lottery, Louisiana Outdoors Forever Program expenditures, and Schedule of Expenditures of Federal Awards (SEFA) financial reporting.

Consulting and Professional Service Contract Expenditures

We obtained an understanding of LDWF's controls over consulting and professional service contracts and related expenditures. We selected 15 contracts with expenditures during the period of July 1, 2023, through March 11, 2025, and examined the contracts and relevant supporting documentation to determine if established controls were operating and if LDWF was compliant with relevant state law. Based on the results of our procedures, LDWF had adequate controls in place to ensure that consulting and professional service contracts were properly authorized and administered in accordance with state law, contract expenditures were made for proper business purposes, transactions were properly monitored, sufficient documentation was maintained to support contract purchases, and expenditure amounts recorded in the financial records were accurate.

Internal Audit

Louisiana Revised Statute (R.S.) 36:8.2 requires agencies with appropriations exceeding \$30 million to establish an internal audit function that adheres to the Institute of Internal Auditors (IIA) Standards. We performed procedures to review LDWF's internal audit activities during fiscal years 2024 and 2025 for compliance with the relevant statute. Based on the results of our procedures, we determined that LDWF had an effective internal audit function and adhered to IIA Standards.

LaGov User Access

We performed procedures to determine whether access to LaGov was restricted to business-need only and adequately segregated. We also performed procedures to determine whether access was removed timely for terminated employees. Based on the results of our procedures, LDWF had adequate controls in place to ensure access was properly restricted and segregated. In addition, LDWF had adequate controls in place to ensure terminated employees' access was removed in a timely manner.

Payroll and Personnel

Salaries and related benefits comprised approximately 49% and 48% of LDWF's expenditures for fiscal years 2024 and 2025 (as of February 28, 2025), respectively. We obtained an understanding of LDWF's controls over the time and attendance function and reviewed 51 selected employee time statements and leave records processed between July 1, 2024, and April 16, 2025. We obtained an understanding of LDWF's controls over processing personnel changes and reviewed 22 selected personnel changes processed during the same time period to determine if the changes were made in accordance with LDWF policy and were properly approved. In addition, we obtained an understanding of LDWF's controls over processing salary changes and reviewed 20 selected changes processed between July 1, 2023, and March 13, 2025, to determine if LDWF's controls were operating and the salary changes were appropriate and in accordance with State Civil Service rules. Based on the results of our procedures, LDWF had adequate controls in place to ensure timely review and approval of employee time statements; personnel changes followed agency policies and obtained proper approval; and salary changes were in accordance with State Civil Service rules.

Purchasing Card Expenditures

LDWF participates in the state of Louisiana's LaCarte purchasing card program for general office supplies and administrative expenses. We analyzed 60 LaCarte card transaction listings for the period July 1, 2023, through February 28, 2025. Based on the results of our procedures, LDWF had adequate controls to ensure that purchases were approved, made for proper business purposes, sufficient documentation was

maintained to support purchases, and in compliance with state and agency purchasing card policies.

Fuel Card Access

LDWF uses fuel cards to purchase fuel and pay for agency vehicle maintenance while in travel status for official agency travel. We obtained an understanding of LDWF's policies and procedures for assigning fuel cards and PINs, as well as deactivating PINs and obtaining those fuel cards when employees separate from the agency. In addition, we obtained an understanding of LDWF's procedures for transitioning from one fuel vendor to another in fiscal year 2024. We analyzed the employees with fuel card PINs that separated during the period July 1, 2023, through March 31, 2025. Based on the results of our procedures, LDWF had adequate controls over timely termination of fuel card PIN access.

Aquatic Plant Control Program Collections and Expenditures

R.S. 56.10.1 establishes the Aquatic Plant Control Dedicated Fund Account and the Aquatic Plant Control program, which is administered by LDWF and was developed to control invasive aquatic vegetation and ensure boating and fishing accessibility in public waters. The program is funded through the collection of registration fees from the commercial boating system and from the withdrawal of running surface water in accordance with R.S. 47:462(B)(2)(c) and R.S. 30:961(K), respectively. If revenue credited to the account exceeds \$5 million annually, the State Treasurer is authorized and directed to transfer any funds in excess of \$5 million to the Conservation Fund.

We obtained an understanding of LDWF's controls over Aquatic Plant Control Program collections and reviewed 29 selected fee collections occurring during the period July 1, 2023, through June 12, 2025. In addition, we obtained an understanding of LDWF's controls over Aquatic Plant Control Program expenditures and reviewed 25 non-payroll expenditures occurring during the period July 1, 2023, through May 19, 2025. Based on the results of our procedures, LDWF had adequate controls in place to ensure that the account's fee collections were properly collected and recorded, expenditures were made for the purposes allowed by state law, and sufficient documentation was maintained to support fee collections and program expenditures. We also ensured that the state treasurer transferred any funds in excess of \$5 million to the Conservation Fund by fiscal year end.

Black Bear Hunting Permit Lottery

Act 443 of the 2024 legislative session established a lottery for permits to hunt the Louisiana black bear. The purpose of the lottery is to advance LDWF's ability to fund

the management, conservation, restoration, and enhancement of the Louisiana black bear.

We obtained an understanding of LDWF's controls over the 2024 Black Bear Hunting Permit Lottery. We reviewed LDWF's permit selection criteria, selection procedures, and the selection results for the 2024 black bear hunting season. We analyzed all 11 black bear hunting permits: 10 drawn from the lottery and one from the secretary's choice. Based on the results of our procedures, LDWF had adequate controls in place over the selection of participants in the Black Bear Permit Lottery program.

Louisiana Outdoors Forever Program Expenditures

R.S. 56:10 B(17) establishes the Louisiana Outdoors Forever Fund and Louisiana Outdoors Forever Program within LDWF. The program is governed by a project selection board. Act 167 of the 2022 legislative session and Act 723 of the 2024 legislative session appropriated \$10 million and \$1 million, respectively, to the program. The purpose of this program is to provide funding for outdoor conservation projects in the State of Louisiana.

We obtained an understanding of LDWF's controls over the Louisiana Outdoors Forever Program and reviewed four selected projects with expenditures occurring during the period July 1, 2023, through May 7, 2025. Based on the results of our procedures, LDWF had adequate controls in place to ensure that sufficient documentation was maintained to support program expenditures, transactions were properly authorized, and expenditures were made for the purposes allowed by state law and contract terms.

Schedule of Expenditures of Federal Awards Financial Reporting

Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), section 510(b) requires the auditee to prepare the SEFA, which must include the total federal awards expended. The Office of Statewide Reporting and Accounting Policy (OSRAP) has instructed agencies to prepare the SEFA using the cash basis of accounting with disbursements reflected when paid. In addition, section 510(b) of Uniform Guidance requires that the SEFA include the total amount provided to subrecipients from each federal program, and OSRAP instructions require agencies to report this information within the SEFA. Based on the results of our procedures, we determined that LDWF has adequate controls over Reporting on the Schedule of Expenditures of Federal Awards.

Trend Analysis

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

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

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

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LDWF2025

APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the Department of Wildlife and Fisheries (LDWF) for the period from July 1, 2023, through June 30, 2025. Our objective was to evaluate certain controls LDWF uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review the LDWF's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. The LDWF's accounts are an integral part of the state of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated LDWF'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 LDWF.
- Based on the documentation of LDWF's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to consulting and professional service contract expenditures, internal audit, LaGov user access, payroll and personnel, purchasing card expenditures, fuel card access, Aquatic Plant Control Program collections and expenditures, Black Bear Hunting Permit Lottery, Louisiana Outdoors Forever Program expenditures, and Schedule of Expenditures of Federal Awards financial reporting.
- We compared the most current and prior-year financial activity using LDWF's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from LDWF's management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at LDWF, and not to provide an opinion on the effectiveness of LDWF'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 purpose.