



# Report Highlights

## Department of Wildlife and Fisheries

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Financial Audit Services • June 2019

### Why We Conducted This Work

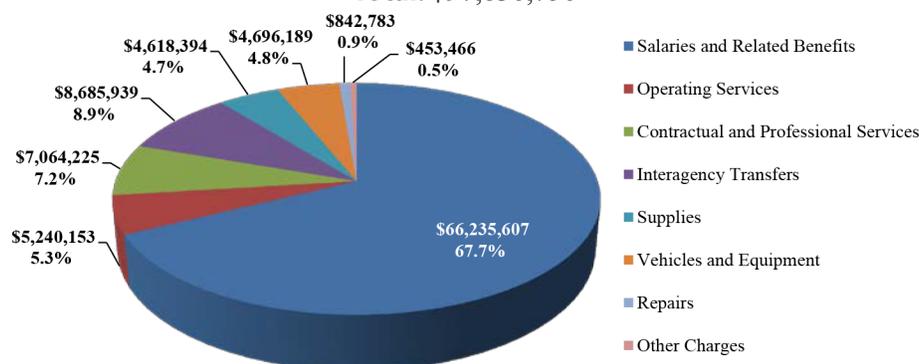
We conducted procedures at the Department of Wildlife and Fisheries (LDWF) to evaluate certain controls LDWF uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds for the period July 1, 2017, through June 12, 2019.

### What We Found

- LDWF did not timely deactivate fuel card personal identification numbers (PINs) associated with fuel cards for individuals upon separation of employment with the department, increasing the risk of unauthorized use.
- LDWF failed to ensure employees obtained prior approval from the working supervisor before purchases exceeding \$500 were made, as required by LDWF’s LaCarte card policy. We identified transactions that lacked evidence of prior authorization to purchase, increasing the risk that fraudulent or unauthorized purchases could be made.
- We reviewed the status of the prior-report findings in LDWF’s procedural report dated August 23, 2017. We determined that management has resolved the prior-report findings related to Lack of Controls over Fill Material Licenses and Royalties, Inadequate Controls over Time and Attendance, and Noncompliance with Federal Regulations over Unmanned Aircraft Systems.
- We evaluated selected controls and transactions relating to purchasing card expenditures, fuel card expenditures, contract expenditures, revenue collection for recreational hunting and fishing licenses, payroll expenditures, unmanned aircraft systems, and licenses and royalties for the dredging of fill material from state water bottoms. Except for the findings mentioned above, these controls provided reasonable accountability over public funds for the period examined.
- In accordance with Act 530 of the 2018 Regular Legislative Session, we performed procedures on certain statutory dedications (Louisiana Alligator Resource Fund and Scenic Rivers Fund) for fiscal years 2017 and 2018.
- We prepared an analysis of LDWF’s expenditures for fiscal year 2019 (through April 30, 2019), noting that salaries and related benefits comprised the majority of LDWF’s expenditures.

### 2019 Expenditures (As of April 30, 2019)

Total: \$97,836,756



Source: Prepared by legislative auditor’s staff using system-generated reports

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