



Report Highlights

Department of Agriculture and Forestry

Audit Control # 80200144
Financial Audit Services • April 2021

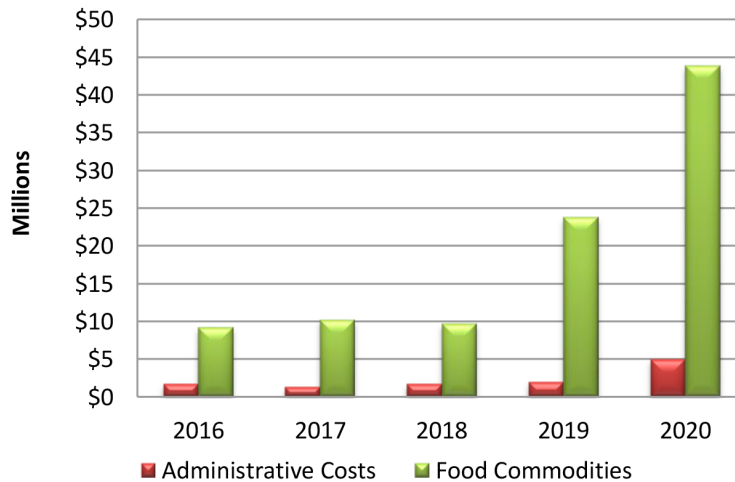
Why We Conducted This Audit

We performed certain procedures at the Louisiana Department of Agriculture and Forestry (LDAF) as a part of the 2020 Single Audit of the State of Louisiana.

What We Found

- LDAF did not have adequate controls in place to ensure that information reported in the Schedule of Expenditures of Federal Awards (SEFA) for the Emergency Food Assistance Program – Administrative Costs and the Emergency Food Assistance Program – Food Commodities was accurate.
- We determined that management has resolved the prior-year findings related to Lack of Controls over Cash Management Requirements, and Lack of Controls over Suspension and Debarment Requirements.
- We audited federal programs within the Food Distribution Cluster (CFDA 10.568, 10.569) and the Child Nutrition Cluster (CFDA 10.555). In addition we performed procedures on the information submitted for preparation of the state’s Summary Schedule of Prior Audit Findings for the year ended June 30, 2020.
- As shown in the chart below, expenditures related to the Emergency Food Assistance Program - Food Commodities increased by \$20 million (84%) in fiscal year 2020, and the Emergency Food Assistance Program - Administrative Costs increased by \$3 million (149%) in fiscal year 2020. The increase in both food commodities and administrative costs is primarily due to the federal government’s trade mitigation, which provides additional food commodities to state agencies and their eligible recipient agencies. Trade Mitigation is a temporary program which began in fiscal year 2019 and continued in fiscal year 2020.

**Food Distribution Cluster - Emergency Food Assistance Programs
Food Commodities and Administrative Costs for Fiscal Years 2016-2020**



Source: LDAF SEFA for Fiscal Years 2016-2020

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