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Report Highlights

Office of Lieutenant Governor and Department of Culture, Recreation, and Tourism

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Financial Audit Services • November 2020

Why We Conducted This Work

We performed certain procedures at the Office of Lieutenant Governor (OLG) and the Department of Culture, Recreation, and Tourism (CRT) to evaluate certain controls that OLG/CRT uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2018, through June 30, 2020.

What We Found

- CRT's Office of State Museum (OSM), also referred to as the Louisiana State Museum (LSM), does not have appropriate policies or sufficient internal controls as it relates to guest stays in the apartment designated for museum-related purposes. As a result, certain uses of the apartment do not appear to comply with the Irby Public Trust and may violate the Louisiana Constitution. Based on our review of 76 apartment guest stays on the apartment guest approval log from July 1, 2018, to March 6, 2020, thirty stays had no documented purpose, eight stays had a vague or non-specific purpose, and seven stays were donated as raffles or auction items for fund-raising purposes unrelated to the museum.
- For the second consecutive engagement, CRT employees did not follow established payroll policies and procedures for certification and approval of time sheets and for approval of leave and overtime requests.
- For the second consecutive engagement, OSM did not ensure that admission fees for the Wedell-Williams Aviation and Cypress Sawmill Museum were timely billed, collected, and deposited.
- For the second consecutive engagement, the Office of State Parks' (OSP) Rosedown Plantation and Historic Site did not charge the admission fee as promulgated in the Louisiana Administrative Code (LAC) for 9,420 visitors between July 1, 2018 and December 31, 2019, resulting in uncollected revenue totaling \$28,260 and noncompliance with the LAC.
- OSP does not have adequate controls over admission fee waivers and discounts, which may result in uncollected revenues. Based on our review of certain admission fee discounts and waivers, we identified 234 admission fee waivers and discounts that were granted without a written request from the potential users of the waivers or discounts and without evidence of the assistant secretary's authorization required by OSP policies and procedures.
- CRT did not comply with state procurement regulations and did not adequately monitor its contracts for compliance with contract terms. Based on our review of 25 contracts, we identified five contracts that were either not adequately monitored or were missing certain documents required by state procurement regulations.

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