



# Report Highlights

## Coastal Protection and Restoration Authority

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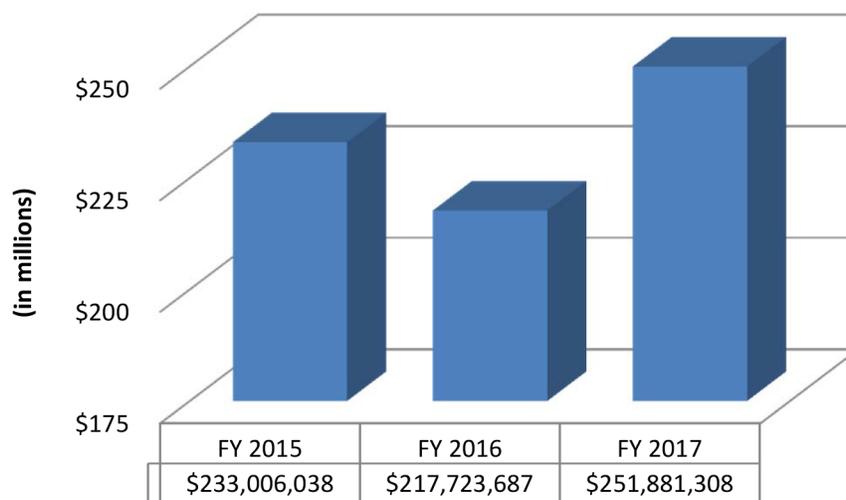
### Why We Conducted This Audit

We performed certain procedures at the Coastal Protection and Restoration Authority (CPRA) as a part of the audit of the Comprehensive Annual Financial Report of the State of Louisiana and to evaluate CPRA's accountability over public funds for the period July 1, 2016, through June 30, 2017.

### What We Found

- Management resolved the prior-year finding regarding Inadequate Controls over Accounts Payable.
- Financial information relating to capital outlay escrow fund nonpayroll expenditures and payables was materially correct.
- We prepared an analysis of capital outlay expenditures over the past three fiscal years. Fluctuations in capital outlay expenditures are primarily attributed to the timing of construction costs. Capital outlay expenditures increased by 14% over the past year, mainly due to an increase in project design and construction with new funding sources coming from the Deepwater Horizon oil spill.

### Capital Outlay Expenditures, by Fiscal Year



Source: Fiscal years 2015-2017 Annual Fiscal Reports

View the full report at [www.la.gov](http://www.la.gov).