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## Report Highlights

# Lafourche Basin Levee District

Audit Control # 80170185  
Financial Audit Services • August 2018

### Why We Conducted This Audit

We conducted a financial statement audit of the Lafourche Basin Levee District (District) for the year ended December 31, 2017, as part of the audit of the State of Louisiana's Comprehensive Annual Financial Report and to provide accountability over public funds.

### What We Found

We considered the District's controls, compliance, and financial reporting related to certain accounts in its financial statements. Our audit procedures disclosed the following:

- The District's financial statements, as adjusted, are fairly stated.
- We did not identify any deficiencies in internal control over financial reporting that we considered to be material weaknesses or instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.
- As shown in the table below, total revenues increased \$147,859 (3.7%), primarily from an increase in fair value of investments, taxes collected, and a refund of expenses from Lafourche Parish under a cooperative endeavor agreement for work performed by the District during 2017. Expenses increased by \$116,924 (3.1%), primarily due to an increase in personal services.

**Lafourche Basin Levee District  
Revenue and Expenditures/Expenses Comparison, Fiscal Years 2017 and 2016**

|                             | Fiscal 2017 | Fiscal 2016 | Difference | Percent Change |
|-----------------------------|-------------|-------------|------------|----------------|
| Total Revenues              | \$4,141,947 | \$3,994,088 | \$147,859  | 3.7%           |
| Total Expenditures/Expenses | \$3,936,034 | \$3,819,110 | \$116,924  | 3.1%           |

**Source:** District Financial Statements