

DEPARTMENT OF WILDLIFE AND FISHERIES

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

Management Letter
Issued April 8, 2026

**LOUISIANA LEGISLATIVE AUDITOR
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Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

Department of Wildlife and Fisheries



April 2026

Audit Control # 80250114

Introduction

As a part of our work related to the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2025, we performed procedures at the Department of Wildlife and Fisheries (LDWF) to evaluate the effectiveness of LDWF's internal controls over compliance and determine whether LDWF complied with applicable laws and regulations.

Results of Our Procedures

Current-year Finding

Inadequate Controls over Reporting on the Schedule of Expenditures of Federal Awards

LDWF did not have adequate controls in place to ensure that the Schedule of Expenditures of Federal Awards information (SEFA) for the fiscal year ended June 30, 2025, was accurate before submitting it to the Office of Statewide Reporting and Accounting Policy (OSRAP) for preparation of the State of Louisiana's Schedule of Expenditures of Federal Awards.

LDWF prepared the SEFA using the accrual basis of accounting rather than the required cash basis of accounting. This resulted in certain expenditures not being reported on the SEFA and certain expenditures reported on the SEFA that should not have been. Failure to implement appropriate controls over the preparation of the SEFA increases the likelihood that errors and omissions, either intentional or unintentional, may occur and remain undetected.

Title 2 U.S. Code of Federal Regulations, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), section 510(b) requires the auditee to prepare the SEFA, which must include the total Federal awards expended. OSRAP instructed agencies to prepare the SEFA using the cash basis of accounting with disbursements reflected when paid. Good internal controls over financial reporting should include adequate procedures to record, process, review, and transmit financial data needed to prepare an accurate and complete SEFA.

LDWF should ensure appropriate controls over the financial reporting process of the SEFA are implemented, including documentation of the SEFA review process, to ensure all expenditures are reported accurately. In addition, LDWF should ensure that OSRAP's instructions are followed when preparing the SEFA. Management concurred with the finding and provided a corrective action plan (see Appendix A).

Federal Compliance - Single Audit of the State of Louisiana

As a part of the Single Audit for the year ended June 30, 2025, we performed internal control and compliance testing as required by Uniform Guidance on LDWF's major federal program, Fisheries Disaster Relief (Assistance Listing 11.477).

Those tests included evaluating the effectiveness of LDWF's internal controls designed to prevent or detect material noncompliance with program requirements and tests to determine whether LDWF complied with applicable program requirements.

Based on the results of these Single Audit procedures, we reported a finding related to Inadequate Controls over Reporting on the SEFA.

Trend Analysis

We compared the most current and prior-year financial activity using LDWF's Annual Fiscal Reports and/or system-generated reports and obtained explanations from LDWF's management for any significant variances.

The recommendation in this letter represents, in our judgment, that which will most likely bring about beneficial improvements to the operations of LDWF. The nature of the recommendation, its implementation costs, and its potential impact on the operations of LDWF should be considered in reaching decisions on courses of action.

Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

RJD:MK:BH:BQD:ch

LDWF2025

APPENDIX A: MANAGEMENT'S RESPONSE

JEFF LANDRY
GOVERNOR



TYLER M. BOSWORTH
SECRETARY

PO BOX 98000 | BATON ROUGE LA | 70898

March 20, 2026

Mike Waguespack, CPA
Louisiana Legislative Auditor
1600 North 3rd St. P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Audit Finding – Inadequate Controls over Reporting on the Schedule of Expenditures of Federal Awards

Dear Mr. Waguespack:

The Louisiana Department of Wildlife and Fisheries (LDWF) concurs with the above stated finding. We offer the following corrective action plan to address the finding:

The LDWF Internal Audit section has evaluated the controls over the preparation and submission of the schedule of expenditures of federal awards (SEFA), and identified opportunities for improvement within the current operating procedures. The Fiscal section will revise documented internal instructions for the preparation and reconciliation of the SEFA to facilitate accuracy in the calculation of expenditures to be reported on the SEFA and improved adherence to the OSRAP instructions. The revised procedures will include a defined review process, which must occur prior to the submission of the SEFA to OSRAP. Internal Audit will re-evaluate the revised procedures as a follow up to this finding. In addition, Fiscal staff will be trained on the revised procedures prior to submission of the fiscal year 2026 SEFA.

Lakeesha Miles, Accountant Manager 3, will be responsible for the implementation of the above stated corrective action plan. The corrective action plan shall be completed prior to July 31, 2026.

We value the recommendations of your staff and view this audit as an opportunity to improve our business processes. Please contact me should you have any additional questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "T. Bosworth", is written over the typed name.

Tyler M. Bosworth, Secretary

APPENDIX B: SCOPE AND METHODOLOGY

We performed certain procedures at the Department of Wildlife and Fisheries (LDWF) for the period from July 1, 2024, through June 30, 2025, to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures, summarized below, are a part of our work related to the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2025.

- We evaluated LDWF’s operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to LDWF.
- We performed procedures on the Fisheries Disaster Relief program (Assistance Listing 11.477) for the year ended June 30, 2025, as a part of the 2025 Single Audit.
- We compared the most current and prior-year financial activity using LDWF’s Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from LDWF’s management for significant variances.

The purpose of this report is solely to describe the scope of our work at LDWF and not to provide an opinion on the effectiveness of LDWF’s internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purposes.

We did not audit or review LDWF’s Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. LDWF’s accounts are an integral part of the State of Louisiana’s Annual Comprehensive Financial Report, upon which the Louisiana Legislative Auditor expresses opinions.