



Report Highlights

Department of Wildlife and Fisheries

MICHAEL J. "MIKE"
WAGUESPACK, CPA

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Why We Conducted This Audit

We performed certain procedures at the Department of Wildlife and Fisheries (LDWF) as a part of the Single Audit of the State of Louisiana for the period July 1, 2024, through June 30, 2025.

What We Found

- LDWF did not have adequate controls in place to ensure that the Schedule of Expenditures of Federal Awards (SEFA) information for the fiscal year ended June 30, 2025, was accurate before submitting it to the Office of Statewide Reporting and Accounting Policy 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.
- As a part of the 2025 Single Audit, we performed procedures on LDWF's major federal program, Fisheries Disaster Relief (Assistance Listing #11.477).
- Based on the results of these procedures, we did not report any findings, other than that noted above.

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