

# **EXECUTIVE DEPARTMENT**

## **STATE OF LOUISIANA**

### **FINANCIAL AUDIT SERVICES**

**Management Letter**  
**Issued April 22, 2026**

**LOUISIANA LEGISLATIVE AUDITOR  
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# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

Executive Department



April 2026

Audit Control # 80250092

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## Introduction

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As a part of our audit of the State of Louisiana's Annual Comprehensive Financial Report (ACFR) and 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 Executive Department to provide assurances on financial information that is significant to the state's ACFR; evaluate the effectiveness of Executive Department's internal controls over financial reporting and compliance; and determine whether Executive Department complied with applicable laws and regulations.

In addition to the procedures noted above, we also performed certain other procedures for the period July 1, 2024, through June 30, 2025.

We also determined whether management has taken actions to correct the finding reported in the prior year.

## Results of Our Procedures

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### Follow-up on Prior-year Finding

Our auditors reviewed the status of the prior-year finding reported in the Executive Department management letter dated April 23, 2025. We determined that management has resolved the prior-year finding related to Noncompliance with Reporting Requirements for the Federal Funding Accountability and Transparency Act.

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### Annual Comprehensive Financial Report – State of Louisiana

As a part of our audit of the ACFR for the year ended June 30, 2025, we considered internal control over financial reporting and examined evidence supporting certain account balances and classes of transactions as follows:

#### **Division of Administration (Agency 107):**

- Lessor Leases

**Division of Administration, Office of Facility Planning and Control (Agency 115):**

- Non-payroll expenditures
- Accrued payables and retainage payables
- Amounts held on deposit for others

**Division of Administration, Office of Technology Services (Agency 815):**

- Operating expenses
- Sales of Commodities and Services

We also evaluated certain controls and compliance relating to procurement at the Division of Administration, Office of State Procurement.

Based on the results of these procedures, we did not report any findings. In addition, the account balances and classes of transactions tested, as adjusted, are materially correct.

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**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 certain procedures as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on information submitted by the Executive Department to the Division of Administration's Office of Statewide Reporting and Accounting Policy for the preparation of the state's Schedule of Expenditures of Federal Awards (SEFA) and on the status of the prior-year findings for the preparation of the state's Summary Schedule of Prior Audit Findings.

Based on the results of these Single Audit procedures, we did not report any findings. In addition, the Executive Department's information submitted for the preparation of the state's SEFA and the state's Summary Schedule of Prior Audit Findings is materially correct.

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**Other Procedures**

In addition to the ACFR and Single Audit procedures noted above, we performed certain procedures that included obtaining, documenting, and reviewing internal

control and compliance with related laws and regulations over the scholarship award process at the Office of Indian Affairs; payroll at the Office of State Inspector General; and expenditure and revenue transaction activity at the Office Facilities Corporation, Louisiana Correctional Facilities Corporation, and the Division of Administration's Debt Service and Maintenance.

Based on the results of these procedures, we did not report any findings.

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### **Trend Analysis**

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

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### **Other Reports**

On May 1, 2025, two reports were issued by Louisiana Legislative Auditor's Investigative Audit Services. These reports are related to potential misappropriation of Emergency Rental Assistance Program Funds by program participants. The program participants (two landlords and multiple tenants) received emergency rental assistance funds from the Division of Administration-Office of Community Development-Disaster Recovery (OCD-DR) by submitting false or misleading information. These reports are available on the Louisiana Legislative Auditor's website.

On August 20, 2025, a report was issued by the Louisiana Legislative Auditor's Financial Audit Services for the Road Home Corporation d/b/a Louisiana Land Trust. This report includes a finding titled *Inadequate Controls over Credit Cards and Bank Accounts* relating to federal grant funds LLT received from the OCD-DR. This report is available on the Louisiana Legislative Auditor's website.

On September 3, 2025, a report was issued by Louisiana Legislative Auditor's Performance Audit Services. This report provides an analysis of technology costs charged to state agencies and other entities by the Office of Technology Services for fiscal year 2022 through 2024. This report is available on the Louisiana Legislative Auditor's website.

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

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## APPENDIX A: SCOPE AND METHODOLOGY

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We performed certain procedures at the Executive Department for the period from July 1, 2024, through June 30, 2025, to provide assurances on financial information significant to the State of Louisiana’s Annual Comprehensive Financial Report (ACFR), and 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 the audit of the Annual Comprehensive Financial Report and our work related to the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2025.

- We evaluated the Executive Department’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 the Executive Department.
- Based on the documentation of the Executive Department’s controls and our understanding of related laws and regulations, we performed procedures to provide assurances on certain account balances and classes of transactions to support our opinions on the ACFR.
- We performed certain procedures on information for the preparation of the state’s Schedule of Expenditures of Federal Awards and on the status of prior-year findings for the preparation of the state’s Summary Schedule of Prior Audit Findings 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 the Executive Department’s Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from the Executive Department’s management for significant variances.

In addition, we performed certain other procedures on the scholarship award process at the Office of Indian Affairs; payroll at the Office of State Inspector General; and expenditure and revenue transaction activity at the Office Facilities Corporation, Louisiana Correctional Facilities Corporation, and the Division of Administration’s Debt Service and Maintenance for the period from July 1, 2024, through June 30, 2025. Our objective was to evaluate certain controls to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of these procedures was significantly less than an audit conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

The purpose of this report is solely to describe the scope of our work at the Executive Department, and not to provide an opinion on the effectiveness of the Executive

Department'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 the Executive Department's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. The Executive Department's accounts are an integral part of the State of Louisiana's Annual Comprehensive Financial Report, upon which the Louisiana Legislative Auditor expresses opinions.