



# Report Highlights

## Department of Agriculture and Forestry

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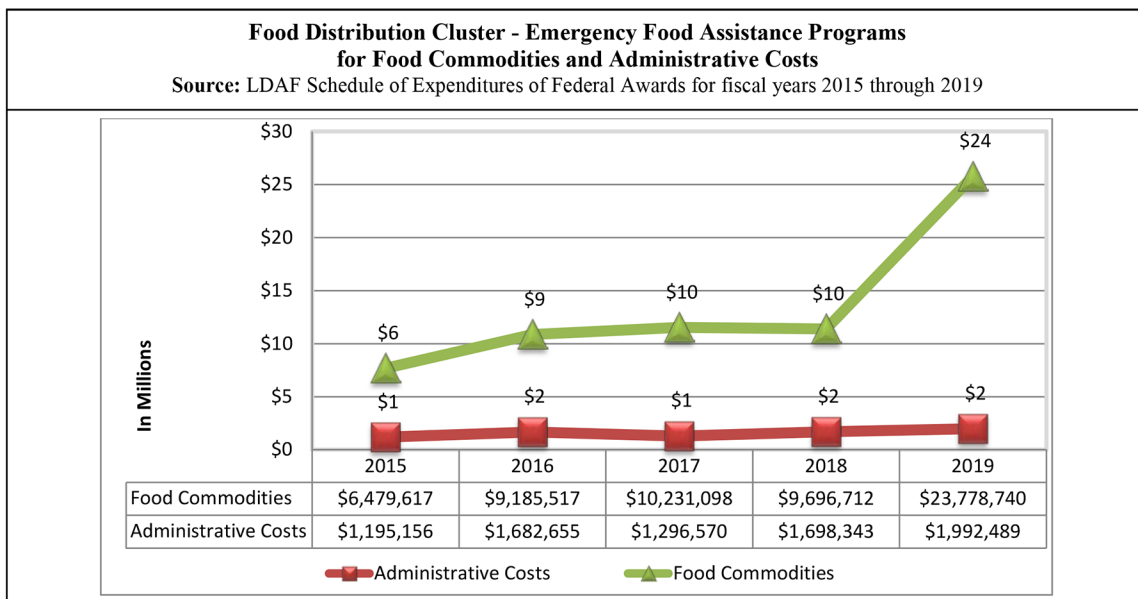
Audit Control # 80190149  
Financial Audit Services • March 2020

### Why We Conducted This Audit

We performed certain procedures at the Louisiana Department of Agriculture and Forestry (LDAF) as part of the Single Audit of the State of Louisiana, and to evaluate LDAF's accountability over public funds for the period July 1, 2018, through June 30, 2019.

### What We Found

- LDAF did not have adequate controls in place over the federal funds drawdown process applicable to the cash management requirements of the Emergency Food Assistance Program – Administrative Costs.
- LDAF did not ensure that participating food banks were not suspended or debarred from participating in the federal Food Distribution Cluster programs.
- LDAF did not have adequate controls in place to ensure that information reported in the Schedule of Expenditures of Federal Awards for the Emergency Food Assistance Program - Food Commodities was accurate.
- As shown in the chart, commodities and administrative costs increased by \$14,082,028 (145%) and \$294,146 (17%), respectively, from fiscal year 2018 to fiscal year 2019. This increase was primarily caused by the federal government's implementation of trade mitigation.



View the full report, including management's responses, at [www.lla.la.gov](http://www.lla.la.gov).