



Report Highlights

Department of Agriculture and Forestry

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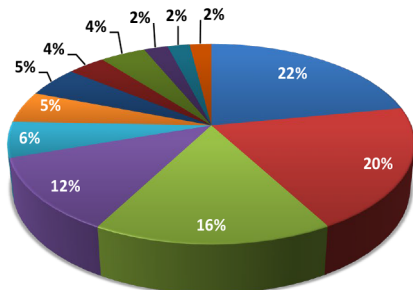
Why We Conducted This Work

We conducted procedures at the Louisiana Department of Agriculture and Forestry (LDAF) to evaluate certain controls that LDAF uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2019, through June 30, 2021.

What We Found

- LDAF made Forestry Productivity Program payments totaling \$3,686,026 to landowners during the period July 1, 2019, through July 31, 2020, of which \$553,041 (15%) violated the provisions of Revised Statute 3:4412(C) that were in effect at the time.
- We evaluated internal controls and transactions relating to self-generated revenues, statutory dedications, state purchasing card expenditures, Fueltrac card expenditures, lease expenditures, payroll expenditures, information technology related expenditures, and LaGov user access. Except as noted above, we found that those controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- The majority of LDAF's funding in fiscal year 2021 was provided by interagency transfers, which were primarily from the Governor's Office of Homeland Security and Emergency Preparedness for reimbursement of LDAF's expenditures during the hurricanes in 2020. Salaries and related benefits were the most significant expenditures in fiscal year 2021.

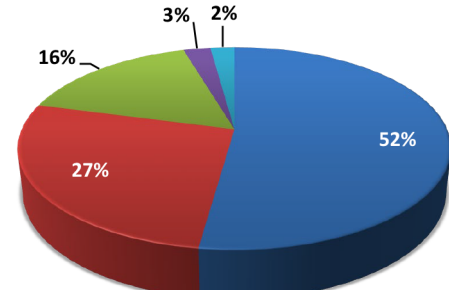
Fiscal Year 2021 Revenues*
Total - \$100,462,415



- Interagency Transfers
- Federal Revenues
- Pesticide Fund
- Forestry Productivity Fund
- Other
- Feed and Fertilizer Fund

- State General Fund
- La. Agricultural Finance Authority Fund
- Self-Generated Revenues
- Petroleum Products Fund
- Weights & Measures Fund
- Horticulture and Quarantine Fund

Fiscal Year 2021 Expenditures*
Total - \$103,714,036



- Salaries and Related Benefits
- Supplies and Services
- Pass-through Expenditures
- Interagency Transfers
- Other Charges

*As of June 30, 2021

Source: Business Objects Financial Reports

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