

OFFICE OF LIEUTENANT GOVERNOR AND
DEPARTMENT OF CULTURE, RECREATION AND TOURISM
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED MARCH 6, 2013

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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$3.97. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3365 or Report ID No. 80120031 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

February 20, 2013

THE HONORABLE JAY DARDENNE
LIEUTENANT GOVERNOR
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513 and as a part of our Single Audit of the State of Louisiana for the year ended June 30, 2012, we conducted certain procedures at the Office of Lieutenant Governor (OLG) and the Department of Culture, Recreation and Tourism (CRT) for the period from July 1, 2010, through June 30, 2012.

- Our auditors obtained and documented a basic understanding of OLG/CRT's operations and system of internal controls, including controls over major federal programs administered by OLG/CRT, through inquiry, observation, and review of its policies and procedures documentation, including a review of the laws and regulations applicable to OLG/CRT.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using OLG/CRT's annual fiscal reports and/or system-generated reports and obtained explanations from OLG/CRT management of any significant variances. In addition, our auditors scheduled the split of expenditures between OLG and the various offices of CRT for the fiscal year ended June 30, 2012, for informational purposes.
- Our auditors reviewed the status of a finding identified in our prior year report on CRT, dated December 3, 2010, relating to inadequate controls over state park revenue. That finding has been resolved by management.
- Based on the documentation of OLG/CRT's controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to cash in bank accounts, movable property, revenues, and payroll expenditures.
- Our auditors performed internal control and compliance testing, in accordance with *Government Auditing Standards* and Office of Management and Budget (OMB) Circular A-133, on the State Fiscal Stabilization Fund (SFSF) -

Government Services, Recovery Act (CFDA 84.397) program for the fiscal year ended June 30, 2011, as a part of the Single Audit of the State of Louisiana.

- Our auditors reviewed internal controls over the Louisiana Tourism Recovery Program, which was implemented to mitigate the negative impact upon Louisiana's tourism industry as a result of the Deepwater Horizon oil rig explosion.

We found no issues as a result of our procedures that were determined significant enough to require disclosure in this report.

While we did not perform an audit in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States, we did perform certain procedures related to compliance with federal laws and regulations in accordance with those standards.

The Annual Fiscal Reports of OLG and CRT were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. OLG/CRT's accounts are an integral part of the State of Louisiana's Comprehensive Annual Financial Report, upon which the Louisiana Legislative Auditor expresses opinions.

A separate informational report has been issued on the Memorandum of Understanding between the Department of Wildlife and Fisheries, the Office of the Lieutenant Governor, and BP Exploration and Production, Inc., which includes a matter for legislative consideration and managements' responses. That report can be accessed on the Louisiana Legislative Auditor's website at <http://www.la.la.gov/about/services/>.

This report is intended for the information and use of OLG/CRT and its management, others within the entities, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

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