



Report Highlights

Office of Lieutenant Governor and Department of Culture, Recreation and Tourism

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Why We Conducted This Audit

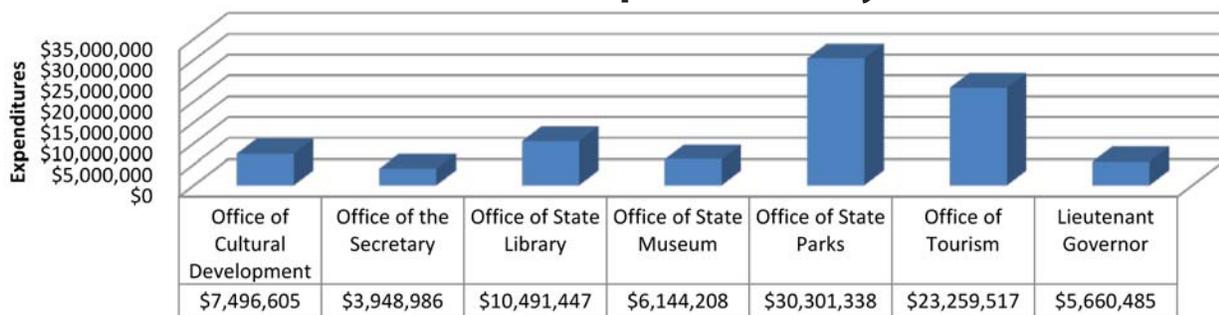
We conducted certain procedures at the Office of Lieutenant Governor (OLG) and the Department of Culture, Recreation and Tourism (CRT) to evaluate their accountability over public funds for the period from July 1, 2010, through June 30, 2012, and to test compliance with federal program requirements for the fiscal year ended June 30, 2012.

What We Found

We evaluated the OLG and CRT controls and compliance relating to cash in bank accounts, movable property, revenues, and payroll expenditures, and tested the State Fiscal Stabilization Fund - Government Services, Recovery Act program. In addition, we scheduled the split of expenditures for the fiscal year ended June 30, 2012, between OLG and the offices within CRT for informational purposes. Our procedures disclosed the following:

- We found no issues as a result of our procedures that were determined significant enough to require disclosure in this report.
- In scheduling the split of expenditures between the various offices of CRT, we noted over 50% of expenditures are in the Office of State Parks (37%) and the Office of Tourism (28%).

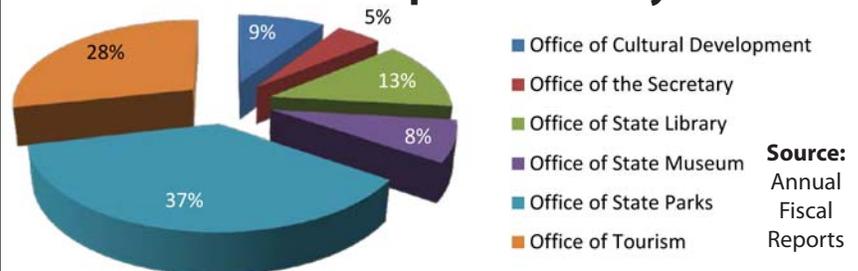
Fiscal Year 2012 Expenditures by Office



Source: Annual Fiscal Reports

We issued an informational report on February 13, 2013, related to the Memorandum of Understanding between the Department of Wildlife and Fisheries, the Office of the Lieutenant Governor, and BP Exploration and Production, Inc. That report, which includes a matter for legislative consideration and managements' responses, can be accessed on the Louisiana Legislative Auditor's website at <http://www.la.gov/about/services/>.

Percent of CRT Expenditures by Office



Source: Annual Fiscal Reports