



# Report Highlights

## Department of Agriculture and Forestry

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### Why We Conducted This Audit

We conducted certain procedures at the Department of Agriculture and Forestry (LDAF) as part of our Single Audit of the State of Louisiana and to evaluate its accountability over federal funds for the Food Distribution Cluster of federal programs for the fiscal year ended June 30, 2014.

### What We Found

We evaluated controls and tested LDAF's compliance with requirements for the Emergency Food Assistance Programs [(TEFAP) - CFDA 10.568 (Administrative Costs) and 10.569 (Food Commodities)], which are part of the federal Food Distribution Cluster. Our procedures disclosed the following:

- We found no weaknesses in controls over compliance with the TEFAP programs that required reporting.
- As shown in the charts, commodities and administrative costs decreased \$1,197,144 (13.4%) and \$249,103 (21.8%), respectively, from fiscal year 2013 to 2014. The dollar value of commodities distributed to each state is determined annually by the United States Department of Agriculture (USDA). The five food banks have created the Food Bank Association, which determines the allocation of the commodities among the food banks. Administrative costs are determined by the USDA based on the dollar value of the food commodities.

