



Report Highlights

Department of Agriculture and Forestry

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Audit Control # 80130148
Financial Audit Services • December 2013

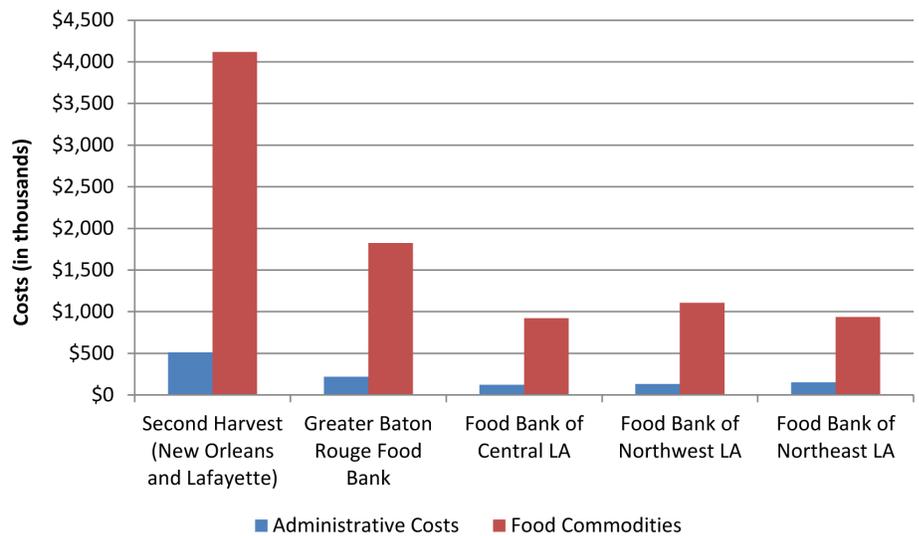
Why We Conducted This Audit

We conducted certain procedures at the Louisiana Department of Agriculture and Forestry (LDAF) as part of our Single Audit of the State of Louisiana for the fiscal year ended June 30, 2013, and to evaluate its accountability over public funds for the fiscal years ended June 30, 2013 and 2012.

What We Found

- LDAF did not adequately monitor the five Emergency Food Distribution Programs' subrecipients who received food commodities and administrative cost reimbursements totaling \$8,908,834 and \$1,141,283, respectively, during the fiscal year ended June 30, 2013.** LDAF did not (1) ensure subrecipients' audit reports were completed within specified timeframes; (2) document the date subrecipients' audit reports were received or reviewed; (3) issue management decision letters within six months after receipt of the audit reports; and (4) submit required excess inventory reports to the federal government (no excessive inventories were held).
- We evaluated controls and transactions relating to cash, movable property, revenues, and LaCarte purchase card transactions. We found those controls provided reasonable assurance of accountability over public funds for the period examined.
- We identified 25 boards and commissions for which LDAF is responsible and reviewed the activities of five boards and commissions. A summary of the revenues and expenditures/expenses for these 25 entities for the fiscal years ended June 30, 2013 and 2012, are included in our management letter. The boards' and commissions' revenues totaled \$44,190,923 and \$36,805,459 for 2013 and 2012, respectively, and expenditures/expenses totaled \$40,458,532 and \$106,968,481, respectively, for 2013 and 2012. Included in the expenditures/expenses for fiscal 2012 are the effects of the Louisiana Agricultural Finance Authority's losses associated with the default on the promissory note for the purchase of the Lacassine Syrup Mill.
- The value of food commodities distributed and administrative costs reimbursed to the Emergency Food Distribution Programs' subrecipients are shown in the chart at right.

Fiscal Year 2013 Subrecipient Food Commodity and Administrative Costs



Source: LDAF Financial Information