



Report Highlights

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

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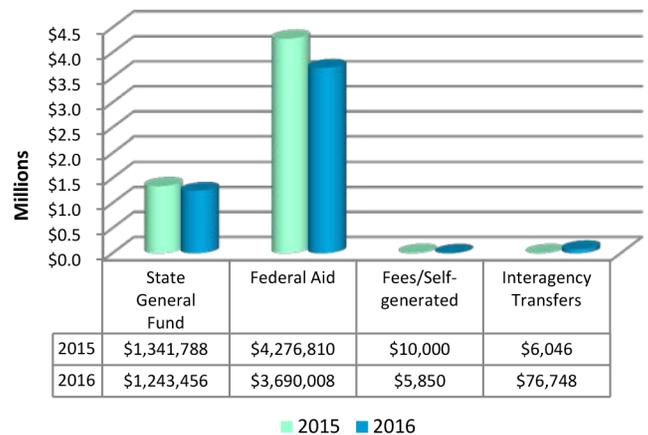
Why We Conducted This Work

We conducted certain procedures at the Office of Lieutenant Governor (OLG) and the Department of Culture, Recreation, and Tourism (CRT) to evaluate certain controls that OLG/CRT uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2014, through June 30, 2016.

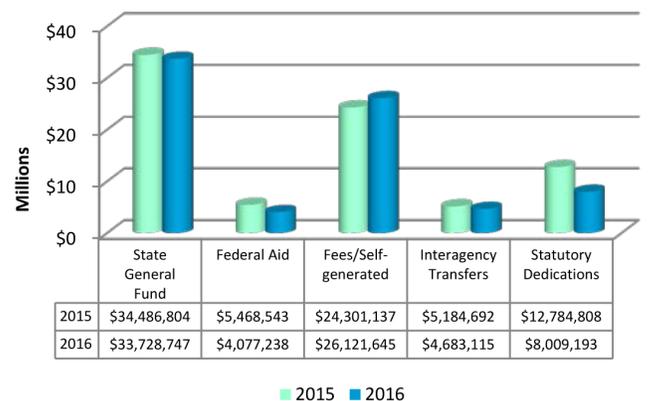
What We Found

- Louisiana Seafood Promotion and Marketing Board employees and OLG employees did not follow established internal control policies and procedures related to the review and approval of Seafood Marketing Program expenditures.
- We evaluated controls and transactions relating to revenue; LaCarte, travel, and fuel expenditures; professional, personal, and consulting contracts; subrecipient monitoring; the Seafood Marketing Program; and the W. R. Irby Trust. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.
- OLG’s primary sources of revenue consist of federal aid and state general funds. Federal aid decreased by 13.7% from fiscal year 2015 to fiscal year 2016. The majority of the federal aid is for the Americorps program. The amount of funding is based on the number of members participating in the program, which varies from year to year.
- CRT’s primary sources of revenue consist of state general funds and fees and self-generated revenues, which remained fairly consistent from fiscal year 2015 to fiscal year 2016. Statutory dedications decreased by about \$4.7 million (37%) from fiscal 2015 to fiscal year 2016 mainly due to \$4 million appropriated in fiscal year 2015 from the Louisiana Mega-Project Development Fund for the NOLA Motorsports Park that was not appropriated in fiscal year 2016.

Office of Lieutenant Governor Revenue Sources - Fiscal Years 2015 and 2016



Department of Culture, Recreation, and Tourism Revenue Sources - Fiscal Years 2015 and 2016



Source: 2015 Annual Fiscal Report and ISIS