

Report Highlights

Department of Wildlife and Fisheries

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Why We Conducted This Audit

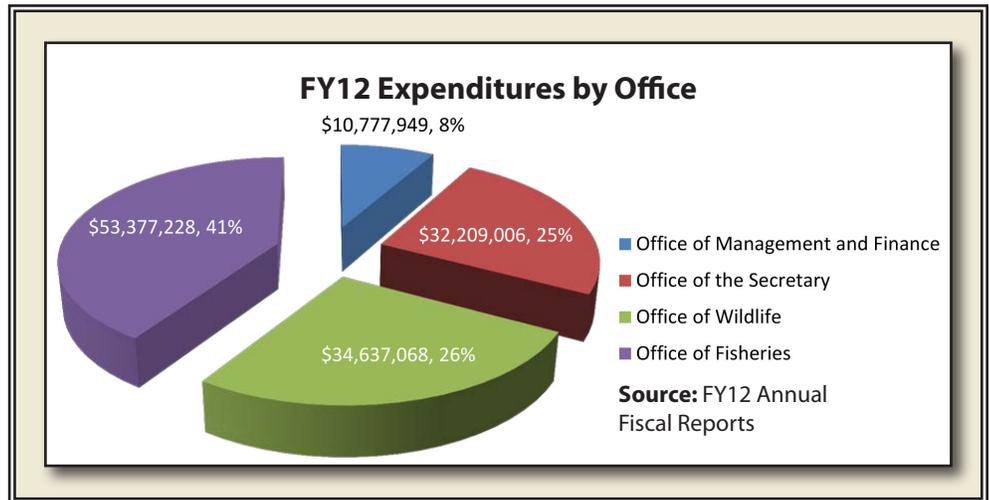
We conducted certain procedures at the Louisiana Department of Wildlife and Fisheries (Department) to evaluate its accountability over public funds for the period from July 1, 2010, through June 30, 2012, and to test compliance with federal program requirements for the fiscal year ended June 30, 2012.

What We Found

We evaluated the Department’s controls relating to revenues and receivables and tested internal controls and compliance on the Research and Development Cluster of federal programs. We also evaluated the administration of funding provided by BP Exploration and Production, Inc., in response to the Deepwater Horizon oil rig explosion for the seafood marketing, seafood safety testing, and fisheries monitoring programs.

The Department has not adequately separated the collection and deposit functions for certain revenues, which has placed some of its employees in the position to be able to perpetrate and conceal errors or fraud without being detected; however, no fraud was found in our limited tests. In addition, the Department is not tracking or monitoring certain outstanding receivables to ensure proper collection and reporting in its annual fiscal report.

We also scheduled the split of expenditures between the various offices of the Department for the fiscal year ended June 30, 2012, for informational purposes and noted that over 40 percent of expenditures for the fiscal year ended June 30, 2012, were in the Office of Fisheries.



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 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/>.

View the full report at www.la.gov.