

DEPARTMENT OF WILDLIFE AND FISHERIES
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED MARCH 5, 2014

**LOUISIANA LEGISLATIVE AUDITOR
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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

February 4, 2014

DEPARTMENT OF WILDLIFE AND FISHERIES
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of Wildlife and Fisheries (LDWF) for the period from July 1, 2012, through February 4, 2014.

- Our auditors obtained and documented a basic understanding of LDWF's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to LDWF.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using LDWF's annual fiscal reports and/or system-generated reports and obtained explanations from LDWF's management for any significant variances. We also scheduled licensing revenue for the past four fiscal years for informational purposes.
- Our auditors reviewed the status of the finding identified in the prior procedural report, dated February 28, 2013. The prior year finding relating to inadequate controls over revenues has been resolved by management.
- Based on the documentation of LDWF's controls and our understanding of related laws and regulations, our auditors performed procedures on licensing revenues, time and attendance records, and White Lake Property Fund revenues.

We issued a procedural report on December 18, 2013, related to the Louisiana Seafood Promotion and Marketing Board, which was under LDWF until June 30, 2013. That report can be accessed on the Louisiana Legislative Auditor's website at <http://www.lla.la.gov>.

The Annual Fiscal Reports of LDWF were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. LDWF's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the application of the procedures referred to previously, we found no issues significant enough to require disclosure in this report.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive, flowing style.

Daryl G. Purpera, CPA, CFE
Legislative Auditor

MMG:ETM:BQD:THC:ch

LDWF 2014