



Report Highlights

Department of Transportation and Development

Crescent City Connection Bridge

DARYL G. PURPERA,
CPA, CFE

Audit Control # 80130171
Financial Audit Services • April 2014

Why We Conducted This Audit

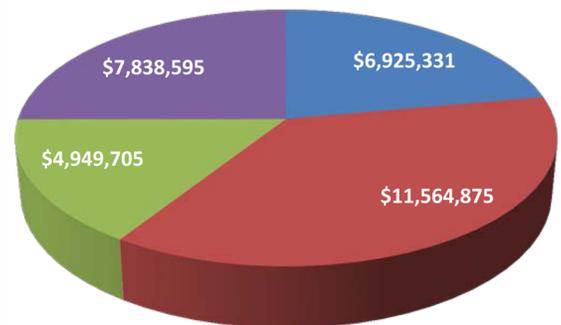
As required by Section 4 of Act 865 of the 2012 Regular Legislative Session, we performed a review of the Department of Transportation and Development's (DOTD) operations of the Crescent City Connection Bridge (CCCB) and the cash balances and transfers related to the closing of the Crescent City Connection Division (CCCD).

What We Found

- Of 18 CCCD capital outlay projects with activity from January 1, 2013 to November 15, 2013, one project (\$465,900) was not advertised for bid as required by law/DOTD policy.
- Two operating expense transactions examined incorrectly charged \$103,051 to CCCD.
- The balance of the CCCD trust accounts at December 31, 2012, totaled \$31,278,506, designated as shown in the pie chart at right.
- Over \$8 million of the capital project monies has not been assigned to a specific CCCD-related project. Assignment of these funds will be a collaborative effort between DOTD and the New Orleans Regional Planning Commission (See Exhibit 4 of report).
- Based on information provided by DOTD, the toll violation amnesty program required by Act 274 of 2013 generated \$128,681 in net collections, but cost DOTD an estimated \$353,283 to implement, resulting in a loss to the state of \$224,602, as shown in the bar graph at right.
- The cash balance of the Crescent City Transition Fund was \$17,805,011 at December 31, 2013.
- The available cash balance in the Geaux Pass Transition Fund was \$6,577,749 at December 31, 2013.

CCCD Trust Account Designation at December 31, 2012

Source: DOTD (Unaudited)



- Undesignated
- Set aside for Remaining CCCD Capital Appropriations
- Set aside for Bridge Program Operating Budget
- Set aside for Marine Program Operating Budget

Amnesty Program Cost vs. Collected

Source: DOTD (Unaudited)

