

OFFICE OF LIEUTENANT GOVERNOR AND
DEPARTMENT OF CULTURE, RECREATION AND TOURISM
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED JULY 16, 2014

**LOUISIANA LEGISLATIVE AUDITOR
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This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$0.15. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's website at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3365 or Report ID No. 80140015 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

June 30, 2014

THE HONORABLE JAY DARDENNE
LIEUTENANT GOVERNOR
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Office of Lieutenant Governor (OLG) and the Department of Culture, Recreation and Tourism (CRT) for the period from July 1, 2012, through June 30, 2014.

- Our auditors obtained and documented an understanding of OLG/CRT'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 OLG/CRT.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using OLG/CRT's annual fiscal reports and system-generated reports and obtained explanations from OLG/CRT management for any significant variances. We also scheduled the Office of State Parks' self-generated revenue collections and the number of visitors to state parks and historic sites over the past four fiscal years for informational purposes.
- Based on the documentation of OLG/CRT's controls and our understanding of related laws and regulations, our auditors performed procedures on selected controls and transactions relating to cash, movable property, revenues, payroll expenditures, non-payroll expenditures, and Louisiana Seafood and Promotion Board activities. We found these controls provided reasonable assurance of accountability over public funds for the period examined.

The Annual Fiscal Reports of OLG and CRT were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. OLG/CRT'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,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

MR:CRV:BQD:THC:ch

OLG-CRT 2014