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Audit Report Highlights

Why We Conducted This Audit

We audited the special purpose (legal basis) financial statements of the CCCD, a division of the Louisiana Department of Transportation and Development (DOTD), as of and for the year ended June 30, 2011, to determine if the financial statements are fairly stated.

What We Found

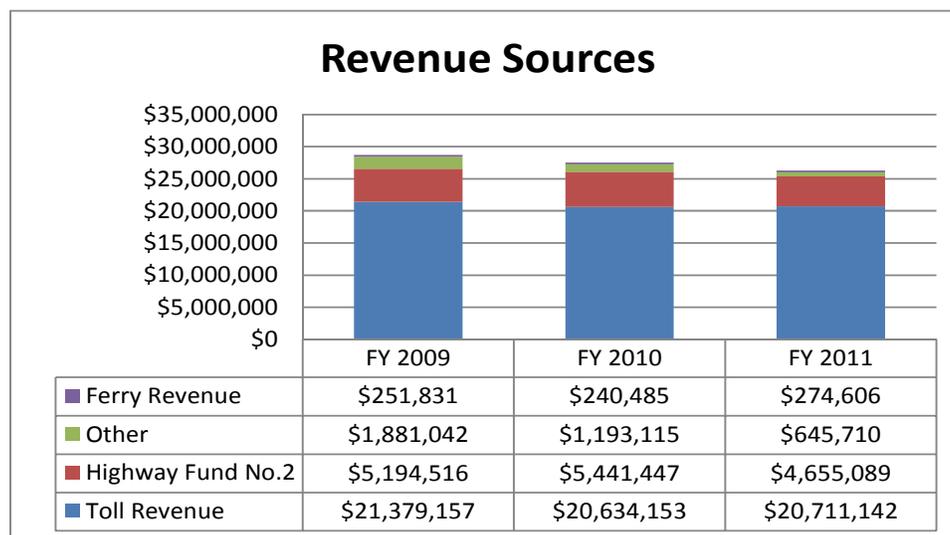
- Based on our audit, CCCD's financial statements, as adjusted, are presented fairly.
- As reported in our prior year report, the Integrated Electronic Toll Collection System (IETCS II), implemented by DOTD for CCCD, continues to function improperly. Problematic areas included the auto-replenishment function, the violations invoicing module, the flagging and suspension of violators' vehicle registrations, and system documentation. IETCS II was designed and developed by Electronic Transaction Consultants (ETC) Corporation who is responsible for completing, repairing, updating, and maintaining the existing system pursuant to a settlement agreement between ETC and DOTD.
- Since 2002, DOTD has used the Wooster Method to capitalize its infrastructure. In fiscal year 2011, DOTD converted to the LaGov ERP software. The effect of the conversion was that CCCD's beginning infrastructure assets increased by \$121,415,992 for infrastructure and construction-in-progress.

CCCD's mission is to plan, construct, operate, maintain, and police river crossings over the Mississippi River in the parishes of Jefferson, Orleans, and St. Bernard.

Revised Statute 47:820.5 provides that bridge tolls shall be collected at the rate of twenty cents per axle for toll tag users and fifty cents per axle for cash users. Therefore, it costs \$0.40 for automobiles using toll tags and \$1.00 for automobiles using cash.

Currently, bridge tolls are authorized through December 31, 2012.

The CCCD operates three ferry crossings in New Orleans: Lower Algiers to Chalmette, Algiers to Canal Street, and Gretna to Jackson Avenue.



Source: CCCD's Financial Statement Audit Report (FY2009, FY2010, and FY2011).

View the full report at lla.la.gov.

For more information, contact Tom Cole, Director of Financial Audit Services, at 225-339-3800.