



Report Highlights

Louisiana Transportation Authority

Department of Transportation and Development

MICHAEL J. "MIKE"
WAGUESPACK, CPA

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Why We Conducted This Audit

We audited the financial statements of the Louisiana Transportation Authority (Authority) as of and for the years ended June 30, 2024, and June 30, 2023, as required by the Authority's bond requirements and to provide accountability over public funds for the period July 1, 2022, through June 30, 2024.

What We Found

- The Authority's financial statements are fairly stated, as adjusted, for the years ended June 30, 2024, and June 30, 2023.
- Capital assets and debt obligations have remained fairly constant with the completion of construction on the Louisiana Highway 1 (LA-1) Bridge.
- Plenary Infrastructure Belle Chasse (Plenary) and the Louisiana Department of Transportation and Development (DOTD) entered into an agreement for Plenary to upgrade, operate, and maintain the tolling system on LA-1 to Leesville, La. As part of this agreement, Plenary is responsible for modernizing the existing tolling infrastructure, updating and providing back-office systems, as well as operations and maintenance services including managing the Customer Service Center in Golden Meadow, La. Plenary partnered with Kapsch TrafficCom to implement the new toll collection system and provide end-to-end tolling services for LA-1. Tolling operations transitioned from DOTD to Kapsch TrafficCom with the new tolling gantry going live on November 9, 2023, and the customer service center reopening on November 20, 2023. The new tolling system is compatible with the state's *GeauxPass* transponder program and includes new features such as toll-by-plate capabilities.
- The amount of toll revenue collected in fiscal year 2018 through fiscal year 2024 did not provide sufficient revenues to fully reimburse the state for debt payments made on the Authority's behalf, even though the Authority did provide all available toll revenue, as stipulated by the Cooperative Endeavor Agreement.

The Authority's operations began with the construction of the LA-1 bridge. Beginning in fiscal year 2010, tolls were collected from vehicles crossing the LA-1 bridge to Leesville, La.

View the full report at www.lla.la.gov.