



Report Highlights

Louisiana Workforce Commission

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Why We Conducted This Audit

We performed certain procedures at the Louisiana Workforce Commission (LWC) as a part of the Annual Comprehensive Financial Report of the State of Louisiana, the Single Audit of the State of Louisiana, and to evaluate LWC's accountability over public funds for the period July 1, 2022, through June 30, 2023.

What We Found

- For the fifth consecutive year, LWC did not adequately follow up on subrecipient monitoring reports and Single Audit reports under the Workforce Innovation and Opportunity Act (WIOA) Cluster programs.
- LWC was not able to produce evidence of its process to review and approve data submissions required by the Federal Funding Accountability and Transparency Act for the WIOA Cluster programs. In addition, the data submissions occurred after the due date specified by federal regulations.
- LWC has resolved the prior-year finding related to Inadequate Controls Over and Noncompliance with Unemployment Insurance Benefits Requirements.
- Financial information relating to the following accounts was materially correct, as adjusted: Cash in U.S. Treasury, Receivables, Due to Federal Government, Amounts Held in Custody for Others, Other Current Liabilities, Assessments, Federal Grants and Contracts, Nonoperating Intergovernmental Revenues, and Expenses for Unemployment Insurance Benefits.

View the full report, including management's responses, at www.lla.la.gov.