



# Report Highlights

## Department of Military Affairs

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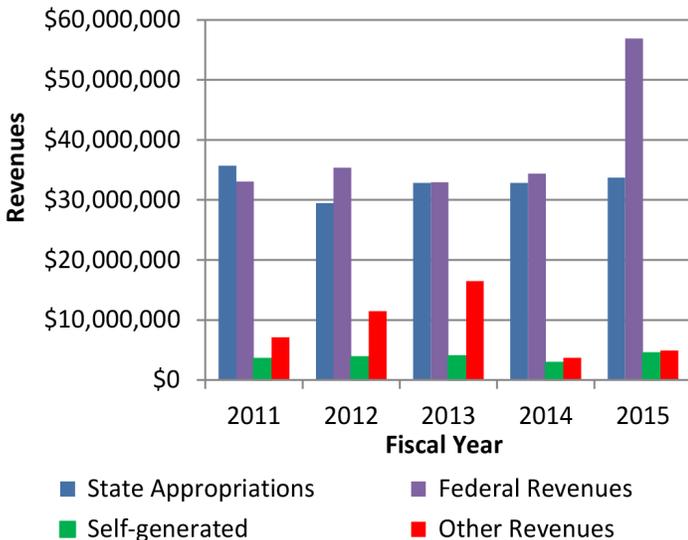
### Why We Conducted This Audit

We performed certain procedures at the Department of Military Affairs (Department) as a part of the Single Audit of the State of Louisiana and to evaluate its accountability over federal funds for the period July 1, 2014, through June 30, 2015.

### What We Found

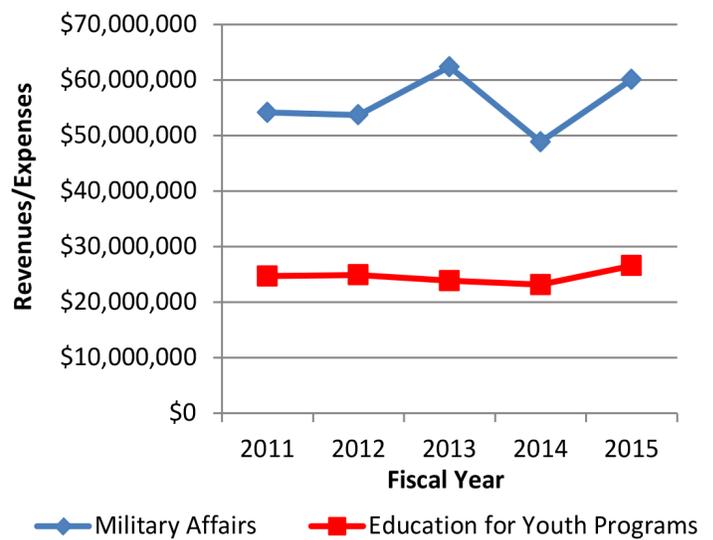
- We performed internal control and compliance testing on the Department’s federal National Guard Military Operations and Maintenance Projects Program as required by Office of Management and Budget (OMB) Circular A-133. Those tests included evaluating the effectiveness of the Department’s internal controls designed to prevent or detect material noncompliance with program requirements and tests to determine whether the Department has complied with applicable program requirements. Based on the results of these Single Audit procedures, we did not report any internal control deficiencies or noncompliance with program requirements.
- As shown in the five-year trend analysis below, the Department’s fiscal year 2013 increase in other revenues and expenditures was the result of damages caused by Hurricane Isaac, as the Department obtained funding from the Federal Emergency Management Agency. The Department’s federal revenues and expenditures increased significantly in fiscal year 2015 when the Department received \$7.7 million in funding from the Environmental Protection Agency for the cleanup of M6 propellant at Camp Minden and additional funding from the Department of Defense for operations, maintenance, and the Military’s youth programs.

**Five-Year Revenue Trend**



Source: Fiscal Year 2011–2015 Department Annual Fiscal Reports

**Appropriated Expenditures**



Source: Fiscal Year 2011–2015 Department Annual Fiscal Reports