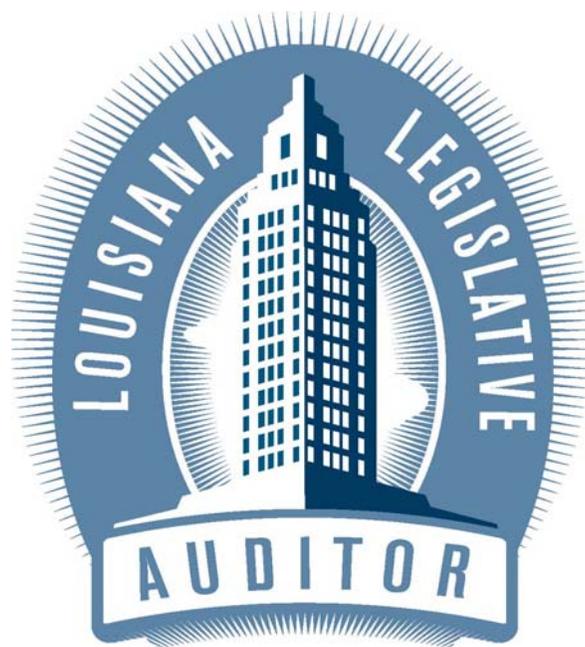


GOVERNOR'S OFFICE OF ELDERLY AFFAIRS  
EXECUTIVE DEPARTMENT  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED MAY 11, 2011

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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Five copies of this public document were produced at an approximate cost of \$13.60. 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 Web site at [www.la.la.gov](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 3532 or Report ID No. 80110052 for additional information.

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Our procedures at the Governor's Office of Elderly Affairs (GOEA) for the period July 1, 2009, through March 15, 2011, disclosed the following:

- The finding identified in the prior report regarding ineffective internal audit function has been resolved by management.
- No findings involving internal control and its operations that are necessary to bring to management's attention were identified.
- No findings of noncompliance with applicable laws and regulations or other matters that are required to be reported were identified.
- No significant control deficiencies or errors related to selected payments to providers were identified.

This report is a public report and has been distributed to state officials. We appreciate the GOEA's assistance in the successful completion of our work.

### **Mission of the Agency**

To serve as the focal point for the development, implementation, and administration of the public policy for the state of Louisiana, and address the needs of the state's elderly citizens.

### **Agency Goal**

To serve as an effective visible advocate of the elderly by ensuring appropriate services are provided by the aging network in Louisiana.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

March 15, 2011

**GOVERNOR'S OFFICE OF ELDERLY AFFAIRS**  
**EXECUTIVE DEPARTMENT**  
**STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Governor's Office of Elderly Affairs (GOEA) for the period from July 1, 2009, through March 15, 2011.

- Our auditors obtained and documented a basic understanding of the GOEA's operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation, including a review of the related laws and regulations applicable to the GOEA.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the GOEA's annual fiscal reports and/or system-generated reports, and obtained explanations from GOEA management of any significant variances.
- Our auditors reviewed the status of the finding identified in the prior year engagement. In our prior report on the GOEA, dated March 17, 2009, we reported one finding relating to ineffective internal audit function. Based on the application of these procedures, the prior year finding has been resolved.
- Based on the documentation of the GOEA's controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to payments to providers.

We found no matters that require disclosure in this report. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

The Annual Fiscal Reports of the GOEA were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. The GOEA's accounts are an integral part of the State of Louisiana financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

This report is intended for the information and use of the GOEA, its management, others within the entity, the Executive Department, and the Louisiana Legislature, and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive, flowing style.

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

BSL:AD:BQD:THC:kg

GOEA 2011