

DEPARTMENT OF VETERANS AFFAIRS
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED MARCH 14, 2012

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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 Louisiana Legislative Auditor.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$3.91. 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. When contacting the office, you may refer to Agency ID No. 3360 or Report ID No. 80120034 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 2, 2012

DEPARTMENT OF VETERANS AFFAIRS
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of Veterans Affairs (department) for the period from July 1, 2010, through March 2, 2012.

- Our auditors obtained and documented a basic understanding of the department's operations and system of internal controls relating to fees, self-generated revenues, and federal funds through inquiry, observation, and review of the department's policies and procedures documentation, including a review of the related laws and regulations applicable to the department.
- Our auditors performed analytical procedures consisting of comparison of the most current and prior year financial activity using the department's annual fiscal reports and/or system-generated reports and obtained explanations from the department's management for any significant variances.
- Our auditors performed walkthroughs of selected transactions relating to fees, self-generated revenues, and federal funds. Our auditors also obtained a written update on the status of the recommendations in the Performance Audit Services report dated February 11, 2009.

Based on the application of the procedures referred to previously, we found no significant control deficiencies, noncompliance, or errors relating to our analytical procedures or our other procedures that should be communicated to management. 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 department were not audited or reviewed by us, and, accordingly, we do not express opinions on those reports. The department's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

This report is intended solely for the information and use of the department, its management, 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 style with a large, looped initial "D".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

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