



Report Highlights

Department of Military Affairs

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Financial Audit Services • March 2015

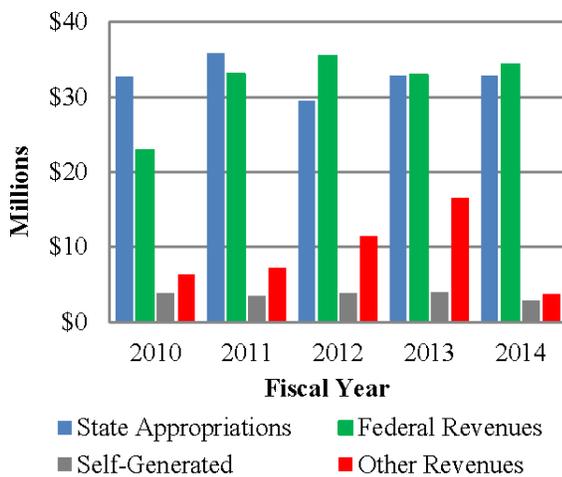
Why We Conducted This Audit

We conducted procedures at the Department of Military Affairs (Department) as part of our audit of the Single Audit of the State of Louisiana for the year ended June 30, 2014, and to evaluate certain controls that the Department uses to ensure accurate financial reporting and transparency, compliance with applicable laws and regulations, and to provide overall accountability for public funds for the period July 1, 2013, through March 18, 2015.

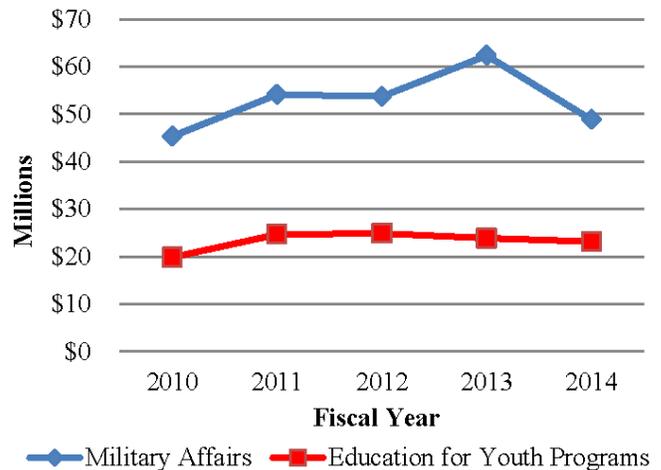
What We Found

- We performed internal control and compliance testing on the Department’s federal National Guard Military Operations and Maintenance Projects Program as required by the Office of Management and Budget 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 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.
- We evaluated controls and transactions relating to movable property, LaCarte expenses, and contract expenses. We found that those controls provided reasonable assurance of accountability for public funds for the period examined.
- As shown in the five-year trend analysis below, Department revenues and expenditures have remained relatively stable. The 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.

Five-Year Revenue Trend



Appropriated Expenditures



Source: Fiscal Year 2010–2014 Annual Fiscal Reports, as adjusted