

# STATE OF LOUISIANA LEGISLATIVE AUDITOR

Military Department  
Executive Department  
State of Louisiana  
New Orleans, Louisiana

February 20, 2002



***Financial and Compliance Audit Division***

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***Daniel G. Kyle, Ph.D., CPA, CFE  
Legislative Auditor***

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**MILITARY DEPARTMENT  
EXECUTIVE DEPARTMENT  
STATE OF LOUISIANA**  
New Orleans, Louisiana

Procedural Report  
Dated January 24, 2002

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 and New Orleans offices of the Legislative Auditor.

February 20, 2002



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LEGISLATIVE AUDITOR

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January 24, 2002

**MILITARY DEPARTMENT  
EXECUTIVE DEPARTMENT  
STATE OF LOUISIANA**  
New Orleans, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Military Department. Our procedures included (1) a review of the department's internal controls; (2) tests of financial transactions for the years ended June 30, 2002 and June 30, 2001; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the years ended June 30, 2002 and June 30, 2001. Our procedures were more limited than would be necessary to give an opinion on internal controls and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed management personnel and selected department personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

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

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

This report is intended for the information and use of the Military Department and its management. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

Daniel G. Kyle, CPA, CFE  
Legislative Auditor

FM:JR:RCL:dl

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