



Report Highlights

Louisiana Department of Veterans Affairs

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Audit Control # 80140071
Financial Audit Services • November 2014

Why We Conducted This Audit

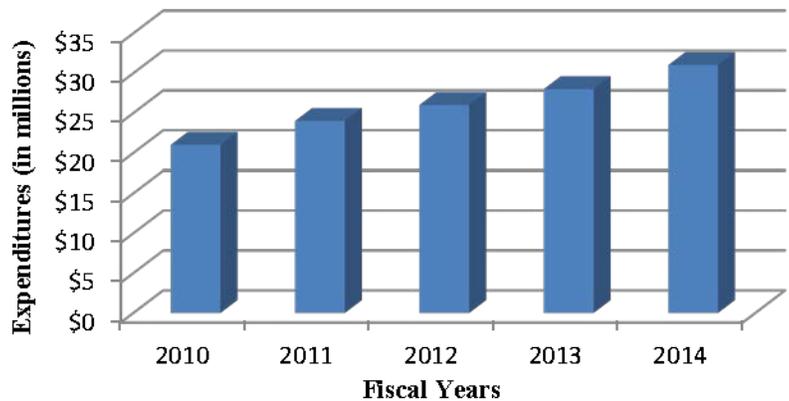
We performed certain procedures at the Louisiana Department of Veterans Affairs (LDVA) as part of our Single Audit of the State of Louisiana and to evaluate its accountability over federal funds for the Veterans State Nursing Home Care program for the fiscal year ended June 30, 2014.

What We Found

We evaluated controls and tested the LDVA's compliance with requirements of the Veterans State Nursing Home Care program. Our procedures disclosed the following:

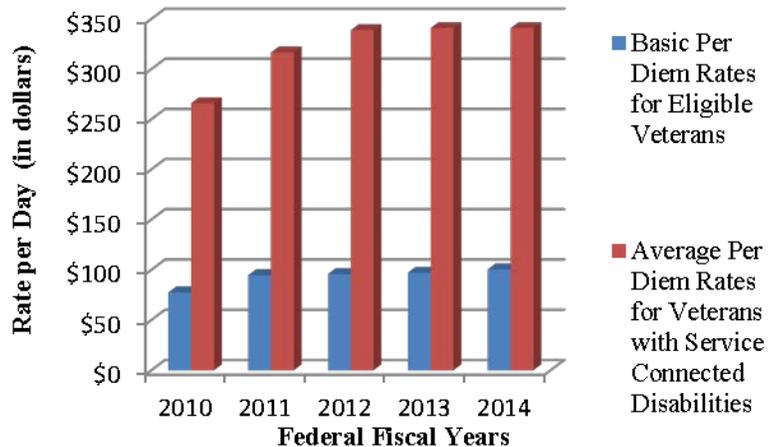
- We found no weaknesses in controls over compliance that required reporting.
- The Veterans State Nursing Home Care federal program total on the 2014 Schedule of Expenditures of Federal Awards, as adjusted, is materially correct.
- Based on a five-year analysis, federal expenditures for the Veterans State Nursing Home Care Program have increased. Since 2010, federal expenditures have increased 48% mainly because of a \$23 (29%) increase in the basic per diem rates and a \$75 (28%) increase in the average service connected disability per diem rates that are set by the U.S. Department of Veterans Affairs and reimbursed to the Louisiana war veteran homes.

Veterans State Nursing Home Care Federal Program



Sources: Fiscal Years 2010 - 2013 Single Audit Reports - Schedule of Expenditures of Federal Awards (SEFA) and 2014 Audited SEFA

Per Diem Rates



Source: <http://www.nonvacare.va.gov/state-homes-payment-rate.asp>