

DEPARTMENT OF MILITARY AFFAIRS
EXECUTIVE DEPARTMENT
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED AUGUST 21, 2013

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

**FIRST ASSISTANT LEGISLATIVE AUDITOR
AND STATE AUDIT SERVICES**
PAUL E. PENDAS, CPA

DIRECTOR OF FINANCIAL AUDIT
THOMAS H. COLE, CPA

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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 \$3.82. 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 website at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3354 or Report ID No. 80130112 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

July 26, 2013

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

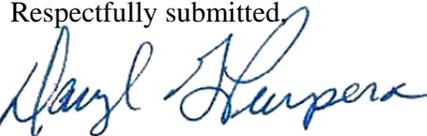
As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of Military Affairs (Military), for the period from July 1, 2011, through June 30, 2013.

- Our auditors obtained and documented an understanding of the Military's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to the Military.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the Military's annual fiscal reports and/or system-generated reports and obtained explanations from management for any significant variances. We also performed an analysis of the Military's revenues and expenditures for fiscal years 2010 through 2012 for informational purposes.
- Based on the documentation of the Military's controls and our understanding of related laws and regulations, our auditors performed procedures on selected controls and transactions relating to travel expenditures, nonpayroll operating service expenditures, such as maintenance on buildings and other charges, and the National Youth Challenge Program.

The Annual Fiscal Report of the Military was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The Military's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the procedures we performed, we found no issues significant enough to report.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

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DMA 2013