



## Report Highlights

### Louisiana Department of Veterans Affairs

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#### Why We Conducted This Audit

We performed certain procedures at the Louisiana Department of Veterans Affairs (LDVA) as a part of the Single Audit of the State of Louisiana for the fiscal year ended June 30, 2023. In addition, we evaluated certain controls that LDVA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2022, through June 30, 2024.

#### What We Found

- LDVA management did not ensure that purchases made with the LaCarte card and the Controlled Billed Account were electronically signed off in WORKS, the Bank of America online banking system, in a timely manner and in accordance with LDVA and state policies. In addition, management did not ensure that all required monthly reports were being generated and reviewed.
- LDVA employees did not ensure that all purchases of movable property were properly recorded in the state property system in accordance with state property regulations.
- LDVA did not ensure that parishes and municipalities contributed their share of the expense of operation and maintenance of the Veterans Service Offices and did not ensure that cooperative endeavor agreements with the parishes and municipalities were properly executed.
- LDVA employees failed to follow established inventory policies and did not ensure that complete and accurate inventory records were maintained over dietary and warehouse inventory at the five veterans homes.
- LDVA employees did not ensure that overtime worked was properly pre-approved as required by LDVA policy.
- LDVA did not comply with Louisiana Revised Statute 47:1676, which requires that all debts owed to the state be referred to either the Louisiana Attorney General's office, or to the Office of Debt Recovery within the Louisiana Department of Revenue, for collection, when the debt has been final for 60 days.
- Based on the audit procedures performed on the Veterans State Nursing Home Care program, we did not report any findings.

View the full report, including management's responses, at [www.la.gov](http://www.la.gov).