



Report Highlights

Department of Military Affairs

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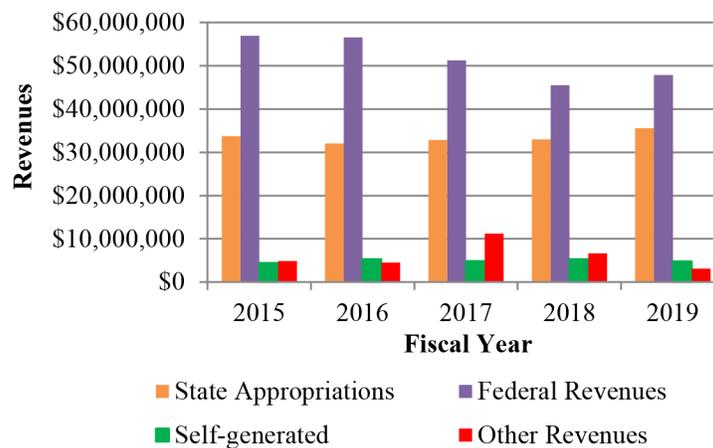
Why We Conducted This Audit

We performed certain procedures at the Department of Military Affairs (Department) as a part of the Single Audit of the State of Louisiana, and to evaluate the Department’s accountability over public funds for the period July 1, 2017, through June 30, 2019.

What We Found

- The Department did not have adequate documentation to evidence a review of salary adjustments given on July 16, 2018, to 682 employees totaling \$1,053,337. A test of 32 of these salary adjustments disclosed that two employees received the incorrect amounts, resulting in overpayments totaling \$1,281.
- The Department did not adequately monitor fuel and related purchases made on the Fueltrac credit card. A test of 75 Fueltrac card purchases paid during July 2017 through February 2019 revealed the following: four purchases totaling \$129 were not included on the applicable vehicle log nor supported by receipts; twenty-five purchases totaling \$1,001 were included on vehicle logs that did not have the supervisor’s approval; and seven purchases totaling \$218 were not included on vehicle logs; however, receipts for the seven purchases were provided; and two purchases totaling \$59 did not have the driver’s initials on the vehicle log.
- In analyzing the revenue trends of the Department over the past five fiscal years, we found that since 2015 the Department’s federal revenues decreased by 16% due to the Department receiving \$7.7 million in funding from the Environmental Protection Agency for the cleanup of M6 propellant at Camp Minden during fiscal year 2015.

Five-Year Revenue Trend



Source: Integrated Statewide Information System Reports

View the full report, including management’s responses, at www.lla.la.gov.