

# **GOVERNOR'S OFFICE OF ELDERLY AFFAIRS**

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**Procedural Report**  
**Issued September 10, 2025**

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

**LEGISLATIVE AUDITOR**  
MICHAEL J. "MIKE" WAGUESPACK, CPA

**FIRST ASSISTANT LEGISLATIVE AUDITOR**  
BETH Q. DAVIS, CPA

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 is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at [www.la.la.gov](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 3532 or Report ID No. 80250023 for additional information.

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 \$0.23. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Jenifer Schaye, General Counsel, at 225-339-3800.

---

# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

Governor's Office of Elderly Affairs



September 2025

Audit Control # 80250023

---

## Introduction

---

The primary purpose of our procedures at the Governor's Office of Elderly Affairs (GOEA) was to evaluate certain controls GOEA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds.

## Results of Our Procedures

---

We evaluated GOEA's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of GOEA's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to payroll and personnel, state fund allocation and distribution to parish councils on aging and senior centers, contract monitoring, and travel expenses.

---

### Current-report Finding

#### Weakness in Controls Over Payroll

The GOEA did not follow established payroll policies and procedures for the certification and approval of time sheets.

GOEA utilizes electronic time sheets in the Cross-Application Time Sheet system. In our review of payroll system reports for GOEA for the period of July 1, 2023, through February 7, 2025, we noted the following:

- 385 (12%) of 3,115 time sheets were certified between one and 126 days after the required deadline of Wednesday following pay period closing.

- 753 (24%) of 3,115 time sheets were approved by the employees' supervisor between one and 126 days after the required deadline of Wednesday following pay period closing.

GOEA policy requires time sheet approvers to ensure entries are submitted and certified by employees by Wednesday following the close of the pay period. Approvers are also responsible for reviewing time sheets for accuracy and approving or rejecting the time sheets by the Wednesday following the close of the pay period.

GOEA employees did not adhere to the established payroll policies and procedures to certify and approve time sheets in a timely manner. As a result, there is an increased risk that errors and/or fraud could occur and not be detected in a timely manner.

Management should ensure employees comply with existing policies and procedures, including properly certifying and approving time sheets in a timely manner. Management concurred with the finding and outlined a corrective action plan (see Appendix A).

---

## **Payroll and Personnel**

Salaries and related benefits comprised approximately 10% and 11% of GOEA's expenditures for fiscal years 2024 and 2025 (as of January 31, 2025), respectively. We obtained an understanding of GOEA's controls over the time and attendance function. We performed procedures on pay periods from June 26, 2023, through February 2, 2025, to determine whether time statements were properly certified and approved in a timely manner and we analyzed time statements for the same period. Based on the results of these procedures, GOEA did not have adequate controls to ensure timely certification and approval of employee time statements (see "Weakness in Controls over Payroll" in the Current-report Finding section).

We also randomly selected 20 time statements for review to ensure review and approval of employee leave and overtime requests by supervisors, leave taken did not exceed the employee's leave balance, and hazard pay was in accordance with the current hazard pay policies. Based on the results of these procedures, GOEA had adequate controls in place to ensure timely review and approval of employee leave and overtime requests by supervisors, leave taken did not exceed the employee's leave balance, and hazard pay was in accordance with the current hazard pay policies.

---

## **State Fund Allocation and Distribution to Parish Councils on Aging and Senior Centers**

The legislature appropriates funds for GOEA to allocate to parish councils on aging (PCOAs) and senior centers each year. Distribution of these funds is guided by R.S. 46:1606 and 46:1608 and the annual appropriations acts. We analyzed GOEA's allocations for both fiscal years and determined GOEA's distributions to the PCOAs and senior centers were in compliance with the annual appropriation bills.

---

**Contract Monitoring**

GOEA annually enters into contractual agreements related to state fund allocations to PCOAs and senior centers (in compliance with R.S. 46:1606 and 46:1608) and for Federal Title III grant funding. We obtained an understanding of GOEA's controls over contract monitoring and reviewed 16 contract agreements. Based on the results of our procedures, we determined that GOEA had adequate controls over contract monitoring.

---

**Travel Expenses**

GOEA has two controlled billed accounts (CBA) for airfare, hotels, and car rentals. The office also issues travel reimbursements to employees for mileage related to official agency travel. We obtained an understanding of GOEA's related policies and procedures. We analyzed CBA transactions and travel reimbursements for the period July 1, 2023, through January 31, 2025, and randomly selected 25 transactions for review. Based on the results of our procedures, we determined that GOEA had adequate controls to ensure that expenses were made for proper business purposes; sufficient documentation was maintained to support the expenses; and there was evidence of review by a supervisor.

---

**Trend Analysis**

We compared the most current and prior-year financial activity using GOEA's Annual Fiscal Reports and/or system-generated reports, and obtained explanations from GOEA's management for any significant variances.

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

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

KOW:MK:BH:BQD:ch

GOEA2025



# APPENDIX A: MANAGEMENT’S RESPONSE

---





**Governor's Office of Elderly Affairs**  
**State of Louisiana**  
Office of the Governor

JEFF LANDRY  
GOVERNOR



AMANDA H. SMITH  
EXECUTIVE DIRECTOR

August 28, 2025

Michael Waguespack, CPA  
LOUISIANA LEGISLATIVE AUDITOR  
1600 N 3<sup>rd</sup> Street  
Baton Rouge, LA 70802

In re: GOEA's response to proposed audit findings regarding payroll policies and procedures

Dear Mr. Waguespack:

On behalf of the Governor's Office of Elderly Affairs ("GOEA"), I submit the following response to the finding titled "Weakness in Controls Over Payroll" offered by Auditor Kyle Williams.

***Legislative Auditor Recommendation 1:*** *Management should ensure employees comply with existing policies and procedures, including properly certifying and approving timesheets in a timely manner.*

GOEA concurs with this finding and recommendation from the Legislative Auditor. In order to ensure adherence to established payroll policies and procedures, GOEA Human Resources will implement the following actions:

1. Formal Communication – The HR Director will issue a formal notice to all employees and supervisors emphasizing the importance of compliance with payroll processes, including timely time entry, approvals, and e-certification.
2. Escalation of Noncompliance – While HR currently monitors compliance and sends reminders to employees and their supervisors, unresolved issues will now be escalated to the Appointing Authority for further action.
3. Supervisor Accountability – Supervisors are responsible for ensuring their teams follow payroll procedures. HR will address noncompliance directly and escalate to the appropriate manager or Appointing Authority if necessary.
4. Expanded Reminders – In addition to existing biweekly reminders for time entry and approval, HR will now issue e-certification reminders to reinforce compliance expectations.

The GOEA staff member responsible for this corrective action plan is Darice Stampely, Human Resources Director. As of August 28, 2025, all four corrective actions have been implemented and will continue to be emphasized at the agency.

Sincerely yours,

A handwritten signature in blue ink that reads "Amanda Smith".

Amanda Smith  
Executive Director/General Counsel



## APPENDIX B: SCOPE AND METHODOLOGY

---

We performed certain procedures at the Governor’s Office of Elderly Affairs (GOEA) for the period from July 1, 2023, through June 30, 2025. Our objective was to evaluate certain controls GOEA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review the GOEA’s Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. The GOEA’s accounts are an integral part of the state of Louisiana’s financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated GOEA’s operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to GOEA.
- Based on the documentation of GOEA’s controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to payroll and personnel, state fund allocation and distribution to parish councils on aging and senior centers, contract monitoring, and travel expenses.
- We compared the most current and prior-year financial activity using GOEA’s Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from GOEA’s management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at GOEA, and not to provide an opinion on the effectiveness of GOEA’s internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purpose.