



Report Highlights

Department of Veterans Affairs

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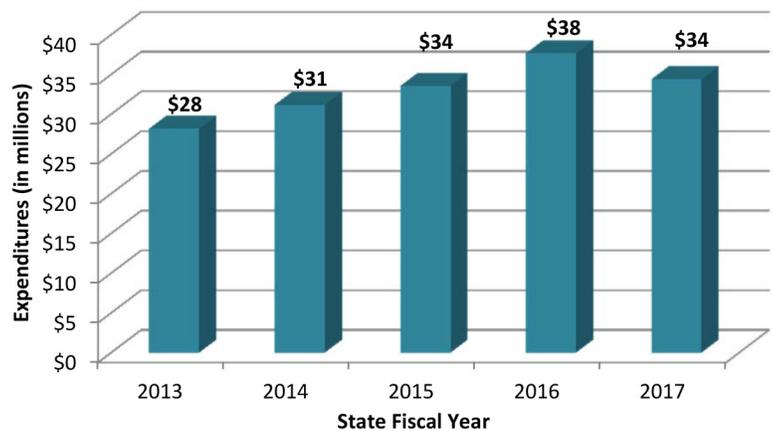
Why We Conducted This Audit

We performed certain procedures at the Louisiana Department of Veterans Affairs (LDVA) as a part of the Single Audit of the State of Louisiana, and to evaluate LDVA's accountability over Federal funds for the Veterans State Nursing Home Care program for the fiscal year ended June 30, 2017.

What We Found

- We performed audit procedures on the Veterans State Nursing Home Care Federal program (Program). Based on these procedures, we did not report any internal control deficiencies or noncompliance with program requirements.
- Federal expenditure information submitted to the Division of Administration's Office of Statewide Reporting and Accounting Policy for the preparation of the State's 2017 Schedule of Expenditures of Federal Awards (SEFA) was materially correct.
- Program expenditures steadily increased from fiscal year 2013 through fiscal year 2016 due to an increase in per diem rates. Program expenditures decreased by \$4 million (11%) in fiscal year 2017 due to LDVA exhausting self-generated funds before expending Federal funds.
- Per diem rates are set by the U.S. Department of Veterans Affairs and have steadily increased each year. For veterans with service-connected disabilities, a per diem rate is set for each individual home.

Veterans State Nursing Home Care Program Expenditures



Sources: Fiscal Years 2013-2016 Single Audit Reports - SEFA and 2017 Audited SEFA

Per Diem Rates



Source: https://www.va.gov/COMMUNITYCARE/programs/veterans/statehome/SH_Payment_Rate.asp