



Report Highlights

Governor’s Office of Elderly Affairs

DARYL G. PURPERA,
CPA, CFE

Audit Control # 80190035
Financial Audit Services • June 2019

Why We Conducted This Work

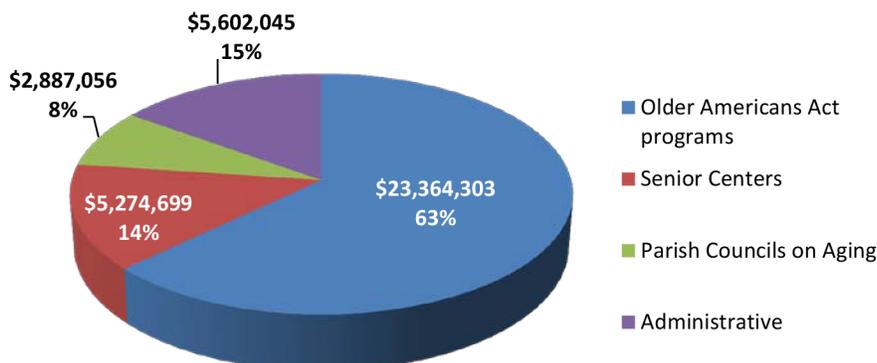
We conducted procedures at the Governor’s Office of Elderly Affairs (GOEA) to evaluate certain controls GOEA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide overall accountability over public funds for the period July 1, 2017, through May 29, 2019.

What We Found

- GOEA did not immediately deactivate FuelTrac personal identification numbers associated with fuel cards for individuals upon separation of employment with the office, increasing the risk of unauthorized use. Of the 12 employees who terminated employment during the period July 1, 2017, through February 26, 2019, eight (67%) separated from the office without having their FuelTrac access deactivated immediately. The number of days it took to remove the access ranged from one to 529 days (or an average of 218 days) after separation of employment from GOEA.
- We reviewed the status of the prior-report finding reported in GOEA’s procedural report dated August 23, 2017. In response to the prior-report finding related to Improper Allocation of Senior Center Funds, language was added to the annual appropriations bill to support GOEA’s method of fund allocation for fiscal year 2018.
- We evaluated selected controls and transactions relating to travel expenses, payroll expenses, senior center expenses, fuel card access, and Elderly Protective Services. Except for the finding mentioned above, these controls provide reasonable accountability over public funds for the period examined.
- We prepared a summary of GOEA’s expenses during fiscal year 2019 as of April 30, 2019. Expenses for the Older Americans Act federal programs (Titles III, IV, V, and VII), which foster and assist in the development of cooperative agreements with federal, state, and local agencies, organizations and providers of supportive services to provide a wide range of support services for older Louisianans, comprise nearly 63% of total expenses.

GOEA Expenses (As of April 30, 2019)

Total: \$37,128,103



Source: Prepared by legislative auditor’s staff using system-generated reports

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