



Report Highlights

Department of Military Affairs

DARYL G. PURPERA,
CPA, CFE

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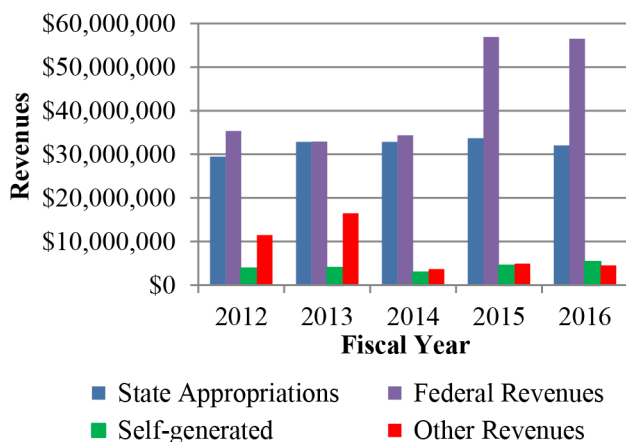
Why We Conducted This Work

We conducted certain procedures at the Department of Military Affairs (Department) to evaluate certain controls that the Department uses to ensure accurate financial reporting and transparency, compliance with applicable laws and regulations, and to provide overall accountability for public funds for the period July 1, 2015, through May 30, 2017.

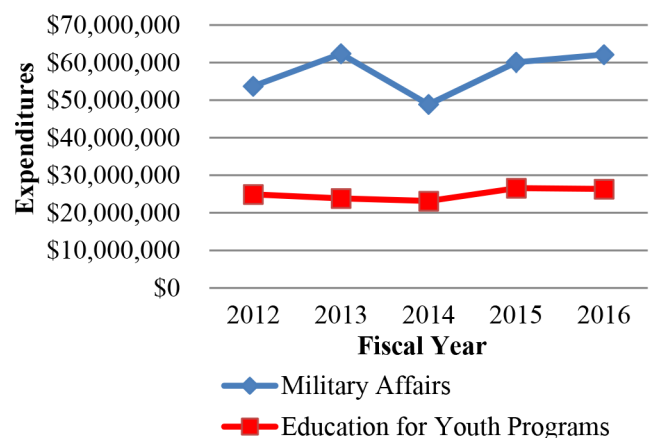
What We Found

- We evaluated controls and compliance for transactions relating to self-generated revenues, non-payroll expenditures, and federal programs. We found that these controls provided reasonable assurance of accountability over public funds for the period examined.
- We compared the most current and prior-year financial activity using the Department’s annual fiscal reports and/or system-generated reports to identify trends and obtained explanations from management for significant variances that could potentially indicate areas of risk. Management provided reasonable explanations for all significant variances.
- As shown in the five-year trend analysis below, the Department’s increase in other revenues and expenditures in fiscal year 2013 was the result of damages caused by Hurricane Isaac, as the Department obtained funding from the Federal Emergency Management Agency. The Department’s federal revenues and expenditures increased significantly in fiscal year 2015 when the Department received \$7.7 million in funding from the Environmental Protection Agency for the cleanup of M6 propellant at Camp Minden and additional funding from the Department of Defense for operations, maintenance, and youth programs. The federal funding from fiscal year 2015 remained relatively consistent for fiscal year 2016.

Five-Year Revenue Trend



Appropriated Expenditures



Source: Fiscal Year 2012–2016 Annual Fiscal Reports, as adjusted

View the full report at www.lla.la.gov.