

GOVERNOR'S OFFICE OF ELDERLY AFFAIRS

STATE OF LOUISIANA



FINANCIAL AUDIT SERVICES  
MANAGEMENT LETTER  
ISSUED APRIL 19, 2021

**LOUISIANA LEGISLATIVE AUDITOR  
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# Louisiana Legislative Auditor



Governor's Office of Elderly Affairs

April 2021

Audit Control # 80200132

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## Introduction

As a part of our work related to the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2020, we performed procedures at the Governor's Office of Elderly Affairs (GOEA) to evaluate the effectiveness of GOEA's internal controls over compliance and determine whether GOEA complied with applicable laws and regulations. We also performed procedures for the period July 1, 2019, through April 15, 2021, to evaluate certain internal controls GOEA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. In addition, we determined whether management has taken actions to correct the finding reported in the prior report.

## Results of Our Procedures

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### Follow-up on Prior-report Finding

We reviewed the status of the prior-report finding in GOEA's procedural report dated June 19, 2019. We determined that management has resolved the prior-report finding related to Inadequate Controls over Fuel Cards.

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### Federal Compliance - Single Audit of the State of Louisiana

As a part of the Single Audit for the year ended June 30, 2020, we performed internal control and compliance testing as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on GOEA's major federal program, Aging Cluster (CFDA 93.044, 93.045, 93.053)

Those tests included evaluating the effectiveness of GOEA's internal controls designed to prevent or detect material noncompliance with program requirements and tests to determine whether GOEA complied with applicable program requirements. Based on the results of these procedures, we did not report any findings.

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## **Other Procedures**

In addition to the Single Audit procedures noted above, we performed certain procedures that included obtaining, documenting, and reviewing GOEA's internal control and compliance with related laws and regulations over fuel card access, Elderly Protective Services payroll expenses, and state fund allocation to senior centers.

### ***Fuel Card Access***

GOEA uses fuel cards (FuelTrac) to purchase fuel and pay for agency vehicle maintenance while in travel status for official agency travel. In response to the prior-report finding related to Inadequate Controls over Fuel Cards, GOEA represented that controls were established to ensure the timely deactivation of FuelTrac personal identification numbers (PINs) upon employee separation and to ensure any physical fuel cards are returned prior to separation. We obtained an understanding of GOEA's policies and procedures for assigning fuel cards and PINs, as well as deactivating PINs and obtaining those fuel cards when employees separate from the agency. We analyzed the employees with FuelTrac PINs that separated during the period July 1, 2019 through October 22, 2020. Based on the results of our procedures, GOEA had adequate controls over the deactivation of fuel card access.

### ***Elderly Protective Services Payroll Expenses***

We obtained an understanding of GOEA's controls over the time and attendance function for its Elderly Protective Services (EPS) employees and reviewed 30 selected EPS employee time statements, including overtime earned, leave taken, and/or hazard pay, if applicable. Based on the results of our procedures, GOEA has adequate controls over the time and attendance function for its EPS employees to ensure timely entry and certification of hours worked by employees; timely review and approval of employee time statements, including leave and overtime requests, by the supervisors; leave taken does not exceed the employee's leave balance; hazard pay is in accordance with the current hazard pay policies; and timely review of the time statements by the time administrators.

### ***State Fund Allocation to Senior Centers***

The legislature appropriates funds for GOEA to allocate to parish councils on aging for senior centers each fiscal year. Distribution of these funds is guided by R.S. 46:1608 and the annual appropriations acts. We analyzed GOEA's allocations for fiscal years 2020 and 2021. In each year, the senior center funds were allocated to the parish councils on aging in the same amounts as the prior fiscal year.

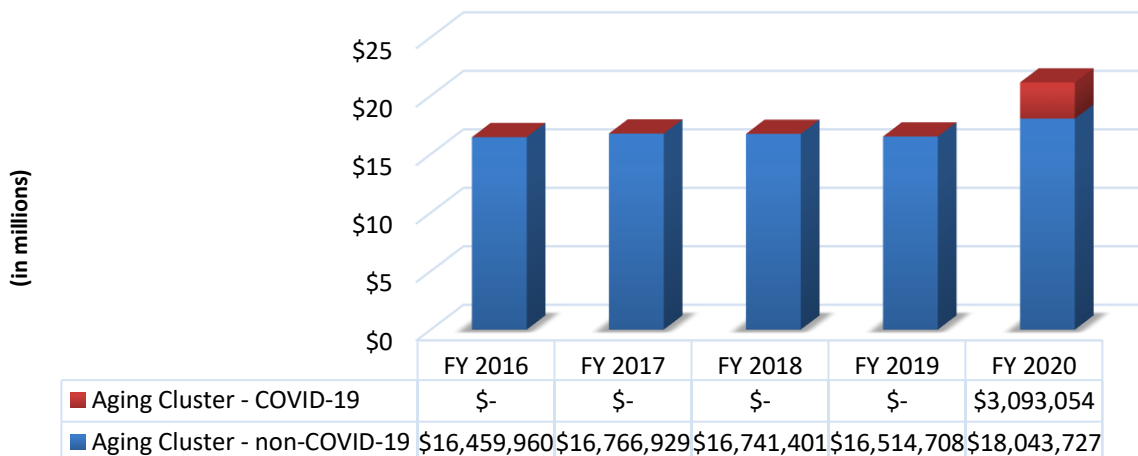
Based on the results of these procedures performed, we did not report any findings.

## 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.

We also prepared an analysis of Aging Cluster expenditures over the past five fiscal years. The current year expenditures increased \$4.6 million, or 28%, from the prior year, resulting partly from an increase in the state’s annual allocation of Title III funds due to its proportionate share of the national total of individuals 60 and older, which allowed GOEA to provide more home-based and congregate meals. In addition, during fiscal year 2020 GOEA expended \$3.1 million of funds received from the Families First Coronavirus Response Act through the Special Programs for the Aging Title III, Part C Nutrition Services. The funds were provided to the area agencies on aging (AAAs) to expand services for congregate and home-delivered meals during the COVID-19 pandemic.

**Exhibit 1**  
**Aging Cluster Expenditures, by Fiscal Year**



**Source:** 2016–2020 Schedule of Expenditures of Federal Awards information

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Thomas H. Cole". The signature is written in a cursive style with a large initial 'T'.

Thomas H. Cole, CPA, CGMA  
Temporary Legislative Auditor

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GOEA2020

## APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the Governor’s Office of Elderly Affairs (GOEA) for the period from July 1, 2019, through June 30, 2020, to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures, summarized below, are a part of our work related to the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2020.

In addition, we conducted certain procedures at GOEA for the period from July 1, 2019, through April 15, 2021. 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 these procedures was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States.

- 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.
- We performed procedures on the Aging Cluster (CFDA 93.044, 93.045, 93.053) for the year ended June 30, 2020, as a part of the 2020 Single Audit.
- 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 significant variances.

In addition, we performed procedures on fuel card access, Elderly Protective Services payroll expenses, and state fund allocation to senior centers. The scope of these procedures was significantly less than an audit conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

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 purposes.

We did not audit or review GOEA’s Annual Fiscal Report, and accordingly, we do not express an opinion on that report. GOEA’s accounts are an integral part of the state of Louisiana’s Comprehensive Annual Financial Report, upon which the Louisiana Legislative Auditor expresses opinions.