



Report Highlights

Governor’s Office of Elderly Affairs

Audit Control # 80200132
 Financial Audit Services • April 2021

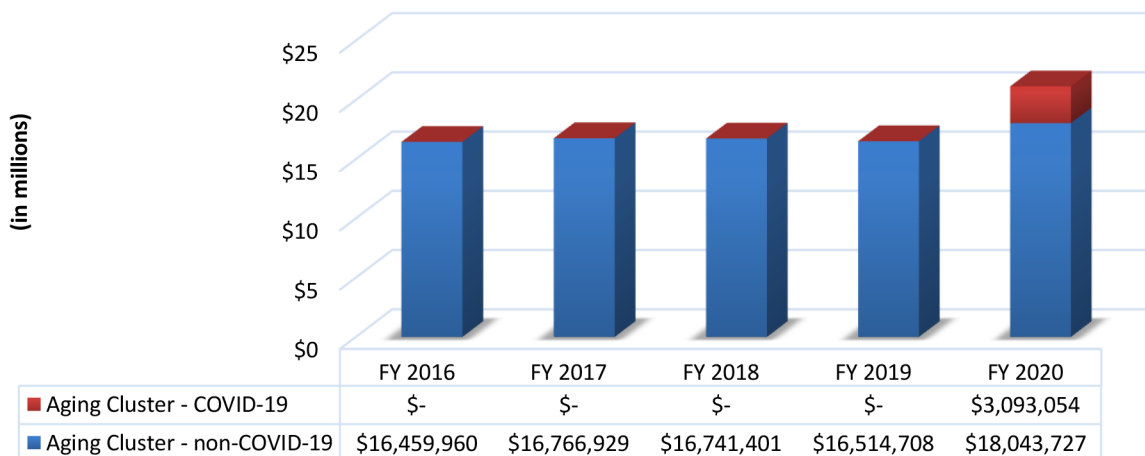
Why We Conducted This Audit

We performed certain procedures at the Governor’s Office of Elderly Affairs (GOEA) as a part of the Single Audit of the State of Louisiana for the period July 1, 2019, through June 30, 2020. We also conducted procedures to evaluate certain controls GOEA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2019, through April 15, 2021.

What We Found

- We reviewed the status of the prior-report finding reported 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.
- We performed internal control and compliance testing at GOEA on the Aging Cluster (CFDA 93.044, 93.045, 93.053), which is a major federal program for fiscal year 2020.
- We evaluated selected controls and transactions relating to fuel card access, Elderly Protective Services payroll expenses, and state fund allocation to senior centers.
- Based on the results of our procedures, we did not report any findings.
- We 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 to expand services for congregate and home-delivered meals during the COVID-19 pandemic.

Aging Cluster Expenditures, by Fiscal Year



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

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