



Report Highlights

Department of Military Affairs

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Financial Audit Services • August 2021

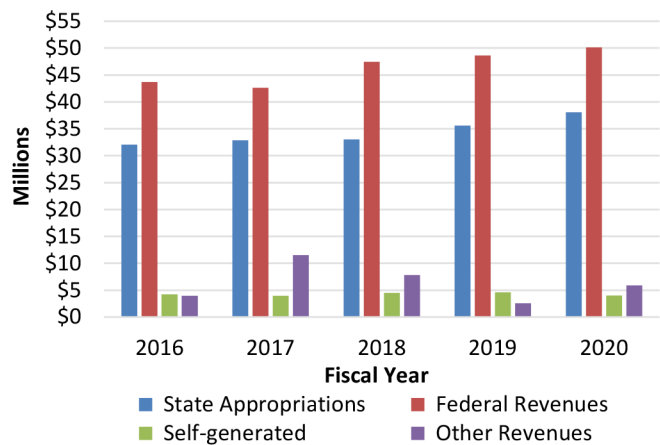
Why We Conducted This Work

We conducted procedures at the Department of Military Affairs (LMD) to evaluate certain controls that LMD uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2019, through June 30, 2021.

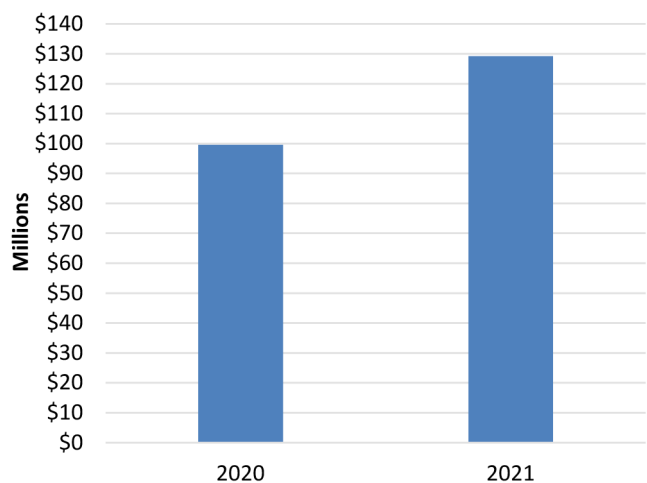
What We Found

- LMD employees did not timely certify and approve time and attendance records for LMD employees who utilize electronic time statements in the Cross-Application Time Sheet system. LMD employees did not adhere to controls over payroll to certify and approve time and attendance records timely. In addition, management did not take appropriate action to remediate issues identified in LMD internal audit's report.
- LMD management identified that \$28,629 of cash receipts from the Camp Minden installation for Morale, Welfare, and Recreations (MWR) self-generated revenues were unaccounted for during fiscal year 2020.
- Management resolved the prior-year findings related to Inadequate Controls over Fueltrac Purchases and Inadequate Controls over Salary Adjustments.
- We evaluated controls and transactions relation to self-generated revenues, fuel card expenditures, payroll and personnel, contracts, and Louisiana National Guard travel expenditures. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.

Five-Year Revenue Trend



Fiscal Year 2020 & 2021 Expenditures



Source: Integrated Statewide Information System Reports