

# LEGISLATIVE AUDITOR

## STATE OF LOUISIANA

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MILITARY DEPARTMENT  
EXECUTIVE DEPARTMENT  
STATE OF LOUISIANA  
NEW ORLEANS, LOUISIANA

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AUDIT REPORT  
ISSUED MAY 26, 2004

**LEGISLATIVE AUDITOR  
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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Four copies of this public document were produced at an approximate cost of \$7.48. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at [www.lla.state.la.us](http://www.lla.state.la.us). When contacting the office, you may refer to Agency ID No. 3354 or Report ID No. 03003070 for additional information.

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March 30, 2004

**MILITARY DEPARTMENT  
EXECUTIVE DEPARTMENT  
STATE OF LOUISIANA**  
New Orleans, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Military Department. Our procedures included (1) a review of the department's internal control; (2) tests of financial transactions for the period from July 1, 2002, through March 30, 2004; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities for the period from July 1, 2002, through March 30, 2004. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

Specifically, we interviewed management personnel and selected departmental personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Reports of the Military Department were not audited or reviewed by us, and, accordingly, we do not express an opinion on these reports. The department's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report. However, a report was issued as described below, on the Louisiana Office of Homeland Security and Emergency Preparedness, an agency within the Military Department, which included a finding.

OTHER REPORT

On March 3, 2004, a report was issued on the Louisiana Office of Homeland Security and Emergency Preparedness by the Louisiana Legislative Auditor's Fraud and Abuse Audit Division. The report included a finding that the Louisiana Office of Homeland Security and Emergency Preparedness failed to adequately monitor sub-grantee expenditures relating to the Flood Mitigation Assistance and Hazard Mitigation Grant Program. That report, including recommendations for improvement and management's full response, can be found at the Office of the Legislative Auditor's Web site at [www.la.state.la.us/inves/oep04.pdf](http://www.la.state.la.us/inves/oep04.pdf).

This report is intended solely for the information and use of the Military Department and its management and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

Grover C. Austin, CPA  
First Assistant Legislative Auditor