

DEPARTMENT OF VETERANS AFFAIRS
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED JUNE 2, 2010

**LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

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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.

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. Five copies of this public document were produced at an approximate cost of \$15.10. 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.la.la.gov. When contacting the office, you may refer to Agency ID No. 3360 or Report ID No. 80100046 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 11, 2010

DEPARTMENT OF VETERANS AFFAIRS
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of Veterans Affairs for the period from July 1, 2008 through May 11, 2010. Our procedures included (1) a review of the department's internal controls; (2) tests of financial transactions; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities; and (4) a review of compliance with the prior year report recommendation. 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 department management and other selected personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Reports of the Department of Veterans Affairs were not audited or reviewed by us, and, accordingly, we do not express an opinion on those 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.

In our prior report on the Department of Veterans Affairs, dated June 4, 2008, we reported a finding relating to the lack of an internal audit function. This finding has been resolved by management.

Based on the application of the procedures referred to previously, we found no matters that require disclosure in this report.

In addition, we have included Budgetary Comparison Schedules, which were prepared from the Annual Fiscal Reports of the department and from additional data in the Integrated Statewide Information System (ISIS), the state's accounting system. These schedules are presented as additional information but have not been subjected to auditing procedures.

This report is intended solely for the information and use of the 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,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive style with a large, stylized initial "D".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

TLS:WDG:EFS:PEP:dl

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BUDGETARY COMPARISON SCHEDULES (UNAUDITED)

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UNAUDITED

**DEPARTMENT OF VETERANS AFFAIRS
AGENCY 130 - DEPARTMENT OF VETERANS AFFAIRS**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2009**

APPROPRIATED REVENUES

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
State general revenue	\$5,037,334		\$5,037,334	\$5,206,286	(\$168,952)
Federal aid	575,277		575,277	441,362	133,915
General Fund - self-generated	1,016,729		1,016,729	771,860	244,869
La military family asst fd	39,529		39,529	300,000	(260,471)
2004 overcollection fund	5,600		5,600	5,600	
Total Appropriated Revenues	\$6,674,469	NONE	\$6,674,469	\$6,725,108	(\$50,639)

APPROPRIATED EXPENDITURES

	ADMINISTRATIVE	CLAIMS	CONTACT ASSISTANCE	STATE APPROVAL AGENCY PROGRAM	STATE VETERANS CEMETERY
Salaries	\$1,338,339	\$336,575	\$1,845,923	\$146,779	\$236,091
Other compensation	3,975		8,646		
Related benefits	637,358	91,872	441,873	35,841	52,251
Travel & training	26,993	8,361	89,530	15,849	2,499
Operating services	51,208	10,274	65,944	6,051	41,110
Supplies	23,758	7,104	47,594	847	35,807
Other charges	225,116				
Capital outlay	10,145	11,755	25,212	3,891	21,198
Interagency transfers	261,683	703	45,955	14,018	4,087
Total appropriated expenditures before adjustments	2,578,575	466,644	2,570,677	223,276	393,043
System adjustments	(190)		(244)	(72)	
Agency adjustments			(168)		
Total Appropriated Expenditures	2,578,385	466,644	2,570,265	223,204	393,043
Revised Budget	2,962,060	481,726	2,615,492	226,950	414,552
Variance Favorable (Unfavorable)	\$383,675	\$15,082	\$45,227	\$3,746	\$21,509

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

<u>ACT 672 & HIRING FREEZE</u>	<u>TOTAL</u>
	\$3,903,707
	12,621
	1,259,195
	143,232
	174,587
	115,110
	225,116
	72,201
	<u>326,446</u>
NONE	6,232,215
	(506)
	<u>(168)</u>
NONE	6,231,541
<u>\$24,328</u>	<u>6,725,108</u>
<u>\$24,328</u>	<u>\$493,567</u>

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UNAUDITED

**DEPARTMENT OF VETERANS AFFAIRS
AGENCY 131 - LOUISIANA WAR VETERANS HOME**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2009**

APPROPRIATED REVENUES

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
State general revenue	\$2,259,493		\$2,259,493	\$2,259,493	
Federal aid	3,593,232		3,593,232	3,544,020	\$49,212
General Fund - self-generated	2,364,614		2,364,614	2,155,359	209,255
2004 overcollection fund	8,781		8,781	8,781	
Total Appropriated Revenues	\$8,226,120	NONE	\$8,226,120	\$7,967,653	\$258,467

APPROPRIATED EXPENDITURES

	LOUISIANA WAR VETERANS HOME	ACT 672 & HIRING FREEZE	TOTAL
Salaries	\$4,291,261		\$4,291,261
Other compensation	176,250		176,250
Related benefits	1,337,041		1,337,041
Travel & training	14,963		14,963
Operating services	482,259		482,259
Supplies	542,784		542,784
Professional services	112,698		112,698
Capital outlay	414,934		414,934
Major repairs	53,791		53,791
Interagency transfers	394,900		394,900
Total appropriated expenditures before adjustments	7,820,881	NONE	7,820,881
System adjustments	(481)		(481)
Total Appropriated Expenditures	7,820,400	NONE	7,820,400
Revised Budget	7,919,290	\$48,363	7,967,653
Variance Favorable (Unfavorable)	\$98,890	\$48,363	\$147,253

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

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**DEPARTMENT OF VETERANS AFFAIRS
AGENCY 132 - NORTHEAST LOUISIANA WAR VETERANS HOME**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2009**

APPROPRIATED REVENUES

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
State general revenue	\$982,642		\$982,642	\$982,642	
Federal aid	4,338,577		4,338,577	4,498,070	(\$159,493)
General Fund - self-generated	3,301,230		3,301,230	2,606,591	694,639
2004 overcollection fund	43,224		43,224	43,224	
Total Appropriated Revenues	\$8,665,673	NONE	\$8,665,673	\$8,130,527	\$535,146

APPROPRIATED EXPENDITURES

	NORTHEAST LOUISIANA WAR VETERANS	ACT 672 & HIRING FREEZE	TOTAL
Salaries	\$4,888,559		\$4,888,559
Other compensation	7,299		7,299
Related benefits	1,300,104		1,300,104
Travel & training	12,798		12,798
Operating services	490,541		490,541
Supplies	631,877		631,877
Professional services	164,941		164,941
Capital outlay	66,851		66,851
Major repairs	28,834		28,834
Interagency transfers	307,839		307,839
Total appropriated expenditures before adjustments	7,899,643	NONE	7,899,643
System adjustments	(8,498)		(8,498)
Agency adjustments	(2,570)		(2,570)
Total Appropriated Expenditures	7,888,575	NONE	7,888,575
Revised Budget	8,069,713	\$60,814	8,130,527
Variance Favorable (Unfavorable)	\$181,138	\$60,814	\$241,952

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

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**DEPARTMENT OF VETERANS AFFAIRS
AGENCY 134 - SOUTHWEST LOUISIANA WAR VETERANS HOME**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2009**

APPROPRIATED REVENUES

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
State general revenue	\$938,488		\$938,488	\$938,488	
Federal aid	6,017,224		6,017,224	4,578,790	\$1,438,434
General Fund - self-generated	3,234,056		3,234,056	2,795,496	438,560
Total Appropriated Revenues	\$10,189,768	NONE	\$10,189,768	\$8,312,774	\$1,876,994

APPROPRIATED EXPENDITURES

	SOUTHWEST LOUISIANA WAR VETERANS AFFAIRS	ACT 672 & HIRING FREEZE	TOTAL
Salaries	\$4,479,955		\$4,479,955
Other compensation	64,756		64,756
Related benefits	1,213,665		1,213,665
Travel & training	15,271		15,271
Operating services	485,426		485,426
Supplies	1,082,360		1,082,360
Professional services	540,160		540,160
Capital outlay	90,049		90,049
Interagency transfers	137,402		137,402
Total appropriated expenditures before adjustments	8,109,044	NONE	8,109,044
System adjustments			
Agency adjustments	(639)		(639)
Total Appropriated Expenditures	8,108,405	NONE	8,108,405
Revised Budget	8,208,928	\$103,846	8,312,774
Variance Favorable (Unfavorable)	\$100,523	\$103,846	\$204,369

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

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**DEPARTMENT OF VETERANS AFFAIRS
AGENCY 135 - NORTHWEST LOUISIANA WAR VETERANS HOME**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2009**

APPROPRIATED REVENUES

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
State general revenue	\$1,721,364		\$1,721,364	\$1,721,364	
Federal aid	4,737,129		4,737,129	3,690,350	\$1,046,779
General Fund - self-generated	2,988,186		2,988,186	2,406,468	581,718
Total Appropriated Revenues	\$9,446,679	NONE	\$9,446,679	\$7,818,182	\$1,628,497

APPROPRIATED EXPENDITURES

	NORTHWEST LOUISIANA WAR VETERANS HOME	ACT 672 & HIRING FREEZE	TOTAL
Salaries	\$4,204,064		\$4,204,064
Other compensation	31,610		31,610
Related benefits	1,036,098		1,036,098
Travel & training	11,459		11,459
Operating services	523,659		523,659
Supplies	908,558		908,558
Professional services	445,819		445,819
Capital outlay	18,874		18,874
Interagency transfers	27,576		27,576
Total appropriated expenditures before adjustments	7,207,717	NONE	7,207,717
System adjustments	(12,281)		(12,281)
Total Appropriated Expenditures	7,195,436	NONE	7,195,436
Revised Budget	7,431,930	\$386,252	7,818,182
Variance Favorable (Unfavorable)	\$236,494	\$386,252	\$622,746

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

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**DEPARTMENT OF VETERANS AFFAIRS
AGENCY 136 - SOUTHEAST LOUISIANA WAR VETERANS HOME**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2009**

APPROPRIATED REVENUES

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
State general revenue	\$1,702,331		\$1,702,331	\$1,718,946	(\$16,615)
Federal aid	3,902,955		3,902,955	3,517,967	384,988
General Fund - self-generated	2,269,634		2,269,634	2,217,663	51,971
Total Appropriated Revenues	\$7,874,920	NONE	\$7,874,920	\$7,454,576	\$420,344

APPROPRIATED EXPENDITURES

	SOUTHEAST LOUISIANA WAR VETERANS HOME	ACT 672 & HIRING FREEZE	TOTAL
Salaries	\$4,108,891		\$4,108,891
Other compensation	112,394		112,394
Related benefits	1,090,559		1,090,559
Travel & training	25,514		25,514
Operating services	480,065		480,065
Supplies	756,105		756,105
Professional services	287,434		287,434
Capital outlay	36,372		36,372
Interagency transfers	98,712		98,712
Total appropriated expenditures before adjustments	6,996,046	NONE	6,996,046
System adjustments	(24,408)		(24,408)
Agency adjustments	(9,691)		(9,691)
Total Appropriated Expenditures	6,961,947	NONE	6,961,947
Revised Budget	7,206,367	\$248,209	7,454,576
Variance Favorable (Unfavorable)	\$244,420	\$248,209	\$492,629

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

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