

Legislative Audit Division

Report Summary

Dept of Military Affairs

Financial-Compliance Audit For the Two Fiscal Years Ended June 30, 2004 Audit # 04-25

This report documents the issues noted during our financial-compliance audit of the Department of Military Affairs for the two fiscal years ended June 30, 2004. The three recommendations in this report relate to accounting for expense advances, cash management, and filing federal program reports.

We issued an unqualified opinion on the department's financial schedules presented in this report. This means the reader may rely on the presented financial information and the supporting detailed information on the primary accounting records.

The listing below serves as a means of summarizing the recommendations contained in the report, the department's response thereto, and a reference to the supporting comments.

Recommendation #1 We recommend the department reconcile the expense advance account as required by state law. Page 5.

Department Response: Concur. See page B-3.

Recommendation #2 We recommend the department request federal cash in accordance with department policy. Page 6.

Department Response: Concur. See page B-3.

Recommendation #3 We recommend the department submit required program reports in accordance with federal regulations. Page 7.

Department Response: Concur. See page B-3.