



# Report Highlights

## Department of State Civil Service

MICHAEL J. "MIKE"  
WAGUESPACK, CPA

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### Why We Conducted This Work

We performed certain procedures at the Department of State Civil Service (Department) to evaluate certain controls the Department uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2021, through June 30, 2023.

### What We Found

- For the fourth consecutive engagement, the Louisiana Board of Ethics (BOE) is not timely submitting delinquent debts to the Attorney General (AG) for collection. In a test of 30 late fees dated from July 1, 2021, to April 19, 2023, 25 had processing delays that caused the debt to either not to be sent to the AG or to be sent untimely. In addition, one had mail delivery issues that prevented the debt from being established as delinquent and being sent to the AG for collection.
- We performed procedures relating to the processing of late fees by BOE, revenue collections from state agencies, information technology access, and payroll and personnel. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

The agencies included within the Department are State Civil Service, Ethics Administration, Division of Administrative Law, and Municipal Fire and Police Civil Service.

View the full report, including management's response, at [www.la.gov](http://www.la.gov).