



Report Highlights

State Police Commission

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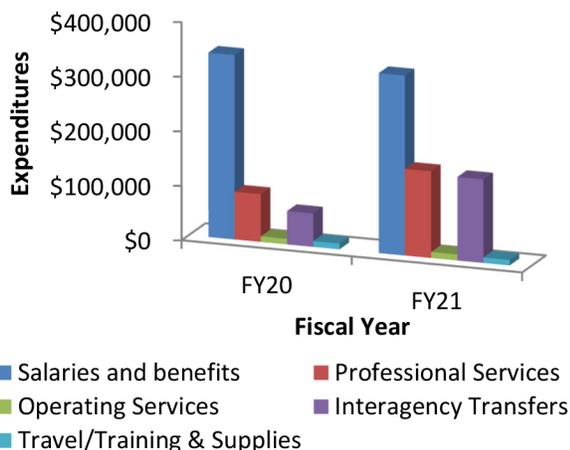
Why We Conducted This Work

We performed certain procedures at the State Police Commission (Commission) to evaluate certain controls that the Commission uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2020, through June 14, 2022.

What We Found

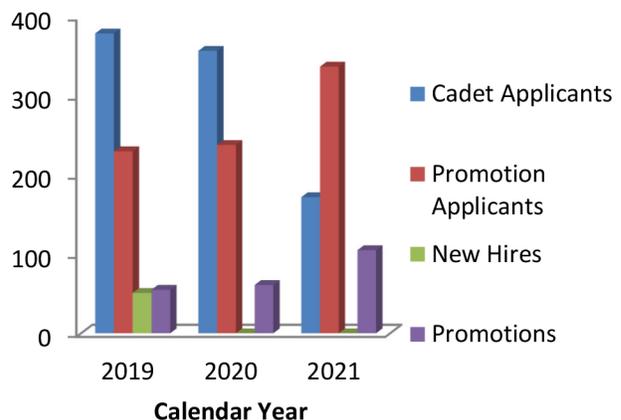
- We evaluated the controls and transactions relating to non-payroll disbursements, LaCarte purchasing cards, travel expenditures, contracts, payroll and personnel, Board meetings and minutes, ethics, budget, sexual harassment policies, and reporting misappropriations, fraud, waste, or abuse. We found these controls provided reasonable assurance of accountability over public funds for the period examined.
- We compared the most current and prior-year financial activity to identify trends and obtained explanations from management for any significant variances. Management provided reasonable explanations for all significant variances. As shown in the chart below, there were significant increases in professional service and interagency transfer expenditures during fiscal year 2021. Professional service expenditures were lower in fiscal year 2020 because the May 2020 promotional exam was not administered due to COVID-19. Interagency transfer expenditures increased in fiscal year 2021 as a result of a Division of Administration - Office of Technology Services database replacement project.
- Since January 2019, the Commission has administered testing for 908 new cadet applicants and 805 applicants for promotion. During that time period, there were 51 new hires and 221 promotions of officers within the Louisiana State Police. Cadet applications decreased in 2021 as a result of the delay of a new cadet class due to COVID-19. During calendar years 2020 and 2021, there were no new hires because there were no Cadet Class Graduates. Promotions increased in calendar year 2021 due to a number of retirements in leadership positions as well as new vacancies resulting from restructuring and the creation of a new division to review the Use of Force within the Office of State Police.

Expenditures by Fiscal Year



Source: Commission's General Ledger

Applicants, New Hires, and Promotions by Year



Source: Commission-generated reports