



Report Highlights

Department of Public Service

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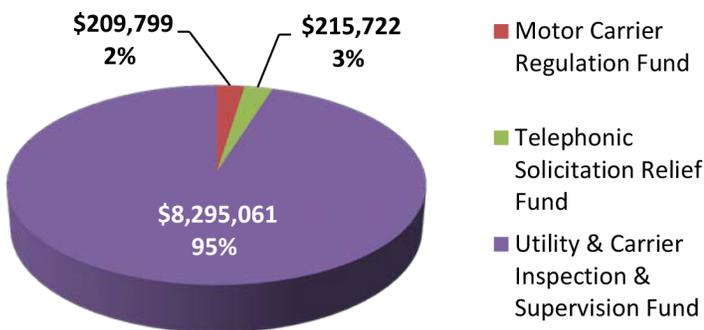
Why We Conducted This Work

We performed procedures at the Department of Public Service (Department) to evaluate certain controls that the Department uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide overall accountability over public funds for the period July 1, 2018, through June 30, 2020.

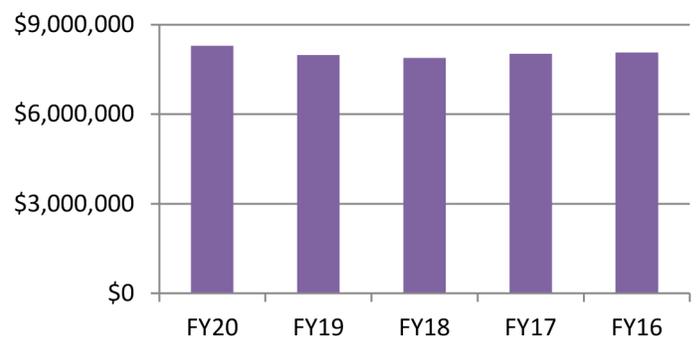
What We Found

- The Department did not have adequate controls in place to ensure that timesheets at the district offices were certified by employees and approved by supervisors prior to payroll disbursement.
- We performed a review of selected controls and transactions for the Motor Carrier Regulation Fund and Telephonic Solicitation Relief “Do Not Call” Fund revenue accounts and found that controls were adequate to ensure that fees and penalties are assessed in compliance with laws and regulations, deposited timely, and accurately recorded.
- As shown in Exhibit 1, the Department’s fiscal year 2020 revenue totaled approximately \$9 million, with 95% of those revenues provided by the Utility and Carrier Inspection and Supervision Fund, a statutorily-dedicated fund. In accordance with Louisiana Revised Statute 45:1177, each motor carrier and public utility, as defined in the statute, pays the state a fee based on gross receipts, for the inspection, control and supervision of the business service and rates. As shown in Exhibit 2, revenue collections have remained fairly stable in this fund for the last five years but have increased slightly in fiscal year 2020, in part due to two revenue rulings on fee calculations that generated additional revenue.

Appropriated Revenue for Fiscal Year 2020
Total: \$8,720,582



Five-Year Revenue Trend
Utility & Carrier Inspection & Supervision Fund



Source: Business Objects Financial Reports

View the full report, including management’s response, at www.la.gov.