



Report Highlights

Department of Public Safety and Corrections – Public Safety Services, Louisiana Highway Safety Commission

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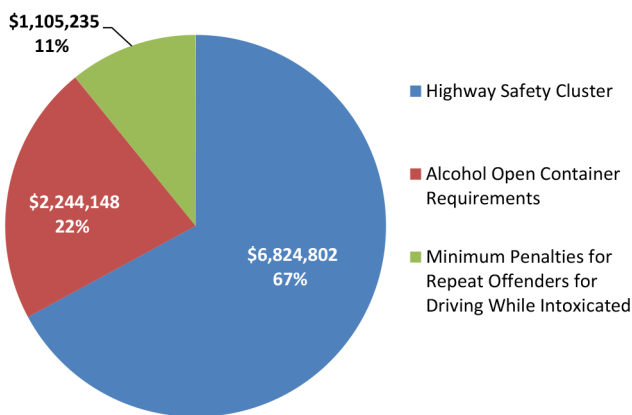
Why We Conducted This Audit

We performed certain procedures at the Louisiana Highway Safety Commission (LHSC) as a part of the Single Audit of the State of Louisiana, and to evaluate LHSC’s accountability over federal funds for the period July 1, 2018, through June 30, 2019.

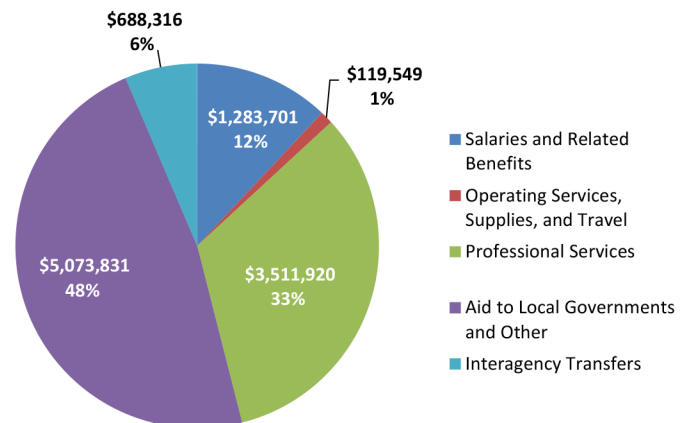
What We Found

- For the second consecutive year, LHSC did not adequately monitor subrecipients of the federal Highway Safety Cluster, the Alcohol Open Container Requirements program, and the Minimum Penalties for Repeat Offenders for Driving While Intoxicated program as required by 2 CFR§200.331. Although LHSC received the audit reports from subrecipients, there was incomplete documentation to support any further action taken by LHSC to follow up on deficiencies and/or issue management decision letters as required by federal regulations.
- LHSC has resolved the prior-year findings related to Deficiencies in Controls over Payroll and Weakness in Controls over Federal Vouchering.
- LHSC reported \$10.7 million expenditures during state fiscal year 2019 for aid to local governments, professional services, salaries and related benefits, interagency transfers, and operating services, supplies, and travel. Of this amount, \$10.2 million, or 95%, of expenditures were funded with federal revenue sources.

Fiscal Year 2019 Federal Revenues by Program



Fiscal Year 2019 Expenditures



Source: Fiscal Year 2019 LHSC ISIS Data

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