



# Report Highlights

## Department of State Civil Service

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Audit Control # 80190044  
Financial Audit Services • June 2019

### Why We Conducted This Work

We conducted 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 to provide accountability over public funds for the period July 1, 2017, through June 11, 2019.

### What We Found

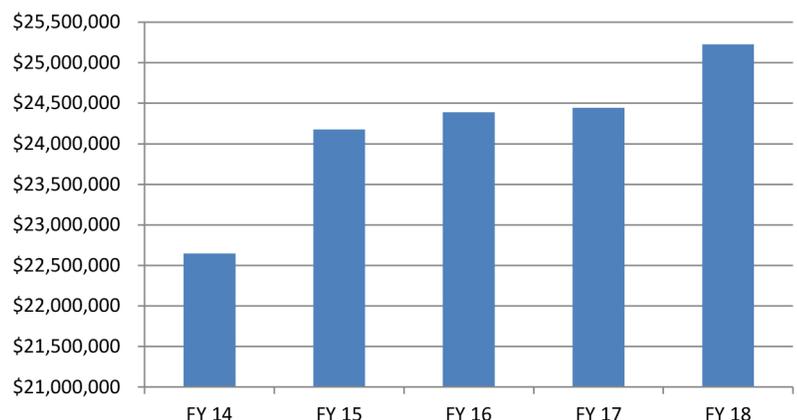
- For the second consecutive engagement, the Louisiana Board of Ethics (BOE) is not timely submitting delinquent debts to the Attorney General (AG) for collection. As of January 16, 2019, the BOE website noted 1,944 outstanding late fees totaling \$2.4 million from campaign finance disclosure reports, lobbying expenditure reports, and personal financial disclosure statements.

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

In a test of 22 late fees dated from July 1, 2017, to January 16, 2019, 17 were either sent untimely to the AG or had processing delays that caused the debt to be sent untimely. In addition, two had mail delivery issues that prevented the debt from being established as delinquent and being sent for collection.

- The Department resolved the prior-report finding related to Inadequate Controls over the Division of Administrative Law Financial Reporting.
- We evaluated controls and transactions relating to movable property, payroll and personnel, and the processing of late fees by BOE. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.
- In analyzing financial trends over the past five fiscal years, expenditures increased by approximately \$780,000 from fiscal year 2017 through 2018 mainly due to an increase in the market rate adjustments that were given statewide, which increased salaries and related benefits, and an increase in the retirement contribution rate.

### Five-Year Expenditures Trend, by Fiscal Year (FY)



Source: Fiscal Year 2014-2018 ISIS Data