



Report Highlights

State Police Commission

DARYL G. PURPERA,
CPA, CFE

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Financial Audit Services • August 2018

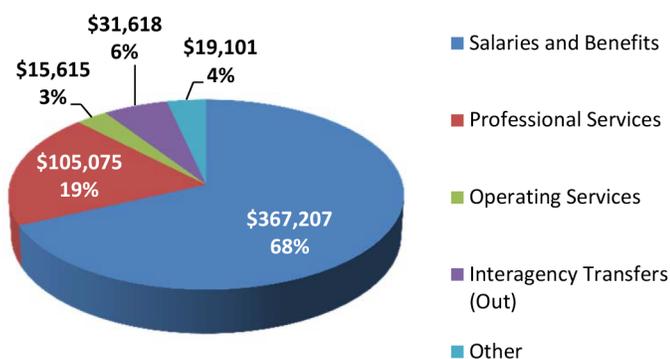
Why We Conducted This Work

We conducted procedures at the State Police Commission (Commission) to evaluate certain controls the Commission uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2015, through June 30, 2018.

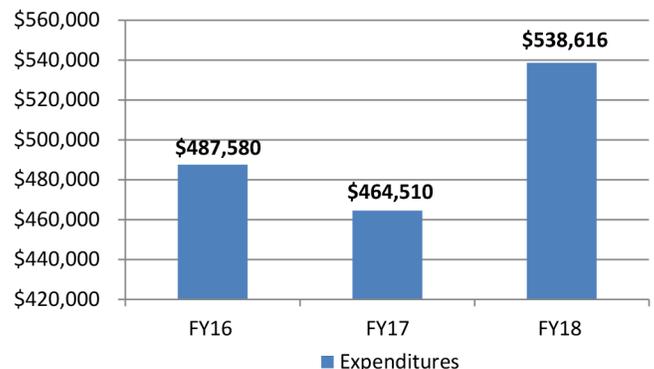
What We Found

- We evaluated the controls and transactions relating to LaCarte purchasing cards, travel expenditures, contracts, and payroll. 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 that could potentially indicate areas of risk. The charts below show the Commission’s fiscal year 2018 cash basis expenditures through June 30, 2018, and compare total expenditures for fiscal years 2016 through 2018. Fiscal year 2017 expenditures decreased due to the Executive Director’s position being vacant for two months. Fiscal year 2018 expenditures increased as a result of the replacement of a computer server, renovations and moving costs related to the Commission’s current offices, and election costs to fill the employee representative position on the Commission.

**Fiscal Year 2018 Expenditures,
as of June 30, 2018
Total: \$538,616**



Total Expenditures, by Fiscal Year



Source: Commission’s General Ledger

View the full report at www.lla.la.gov.