



Report Highlights

Department of Public Safety and Corrections – Corrections Services

MICHAEL J. "MIKE"
WAGUESPACK, CPA

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Why We Conducted This Work

We performed certain procedures at the Department of Public Safety and Corrections – Corrections Services (Department) to evaluate certain controls that the Department uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2021, through June 30, 2023.

What We Found

- The prior-report findings for Non-Compliance with Civil Service Rules and Inadequate Controls over Inventory were resolved.
- We evaluated selected controls and transactions relating to movable property, payroll expenditures, time computations, pharmaceutical inventory, and fuel card expenditures and fuel inventory. We reported a finding as noted below.
- The prior-report finding for Inadequate Review of Time Computations has not been fully resolved. The Department does not have an adequate review process in place for subsequent changes to time computations to ensure compliance with department policies related to application of credits and forfeitures and to ensure complete and accurate information is maintained in the Department's offender management system. In a test of 18 subsequent changes to initial time computations worked between July 1, 2022, and December 31, 2022, we noted that nine (50%) computations related to the application of credits and forfeitures did not have reviewer initials or other support to indicate the change entered in the system was reviewed by someone other than the preparer. No errors related to the application of credits and forfeitures were identified in the nine computations.

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