



# Report Highlights

## Department of Public Service

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Financial Audit Services • July 2018

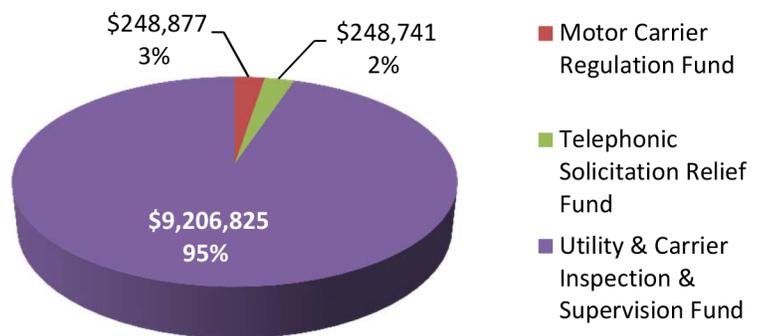
### Why We Conducted This Work

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, 2016, through June 30, 2018.

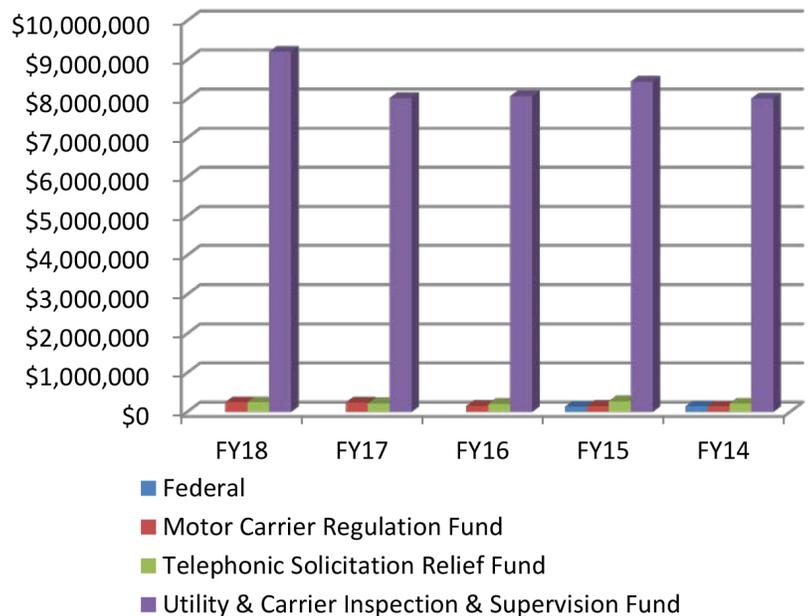
### What We Found

- We performed procedures on selected controls and transactions relating to payroll expenditures, Motor Carrier Regulation Fund revenue, and Telephonic Solicitation Relief (“Do Not Call”) Fund revenue. We found those controls were adequate to ensure accurate financial reporting and compliance with applicable laws and regulations, and provided reasonable accountability over public funds for the period examined.
- The Department’s fiscal year 2018 revenue totaled approximately \$9.7 million as of June 30, 2018, 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. This fund increased by \$1.2 million from fiscal year 2017 to fiscal year 2018 mainly due to an increase in fees per Act 433 of the 2016 Regular Session.

**PSC Appropriated Revenues as of June 30, 2018**  
Total: \$9,704,443



**PSC Five-Year Revenue Trend**



Source: Business Objects Financial Reports and Annual Fiscal Reports