



Report Highlights

Department of Public Safety and Corrections – Public Safety Services

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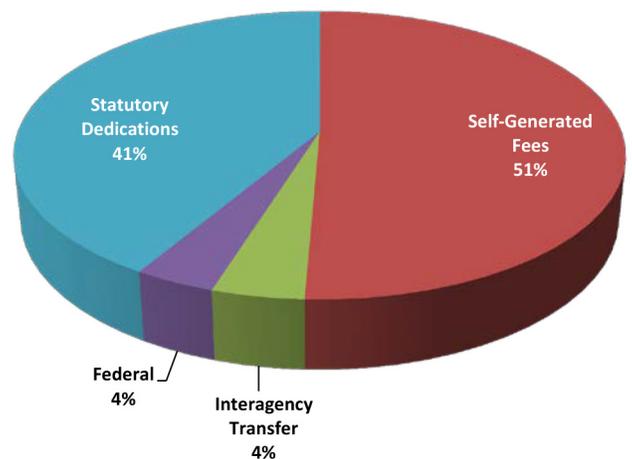
Why We Conducted This Work

We conducted procedures at the Department of Public Safety and Corrections – Public Safety Services (DPS) to evaluate certain controls DPS uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2018, through June 30, 2019.

What We Found

- The Liquefied Petroleum Gas Commission within DPS did not properly collect Liquefied Petroleum Gas Commission Rainy Day Fund permit fees, filing fees, penalties, and interest revenue. In addition, the Commission did not make timely deposits in accordance with state requirements.
- The DPS Office of Motor Vehicles did not timely certify and approve time sheets for the period between November 5, 2018, and April 7, 2019, in accordance with DPS payroll policies.
- LSP did not ensure that all property purchased by the department was timely tagged and recorded in the state property system and properly safeguarded in accordance with state property regulations.

DPS Revenue by Appropriation Type



Source: ISIS 2G57 Reports as of 6/30/19 for all DPS agencies

- We determined that management has resolved the prior-report findings related to Noncompliance with LaCarte Purchasing Card Policies and Procedures and Lack of Adherence with Policies and Procedures over Office of Motor Vehicle (OMV) Cash.
- We evaluated controls and transactions related to cash, capital assets, payroll, and LaCarte purchasing card expenditures. Except as noted above, we found these controls provided reasonable accountability over public funds for the period examined. In addition, we performed procedures on certain statutory dedications related to Act 530 of the 2018 Regular Legislative Session.
- We prepared an analysis of revenue by type for all DPS agencies as of June 30, 2019. Self-generated fees and statutory dedications compromised approximately 92% of total revenues of the department as of June 30, 2019.

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