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## Report Highlights

# Department of Public Safety and Corrections - Public Safety Services

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### Why We Conducted This Work

We performed certain 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 accountability over public funds for the period July 1, 2019, through June 30, 2020.

### What We Found

- For the second consecutive engagement, the Liquefied Petroleum Gas Commission within DPS did not make timely deposits of fees collected for the Liquefied Petroleum Gas Commission Rainy Day Fund (Fund) in accordance with state requirements. Our procedures on a population of more than \$1 million in Fund collections during July 1, 2019, through January 31, 2020, disclosed fees collected for nine of 30 (30%) transactions reviewed were not deposited immediately in the State Treasury as required but were deposited between six and 115 days after receipt.
- The DPS Office of Motor Vehicles did not timely certify and approve time sheets for the period between August 26, 2019, and December 29, 2019, in accordance with DPS payroll policies. This is the third consecutive engagement such noncompliance has been reported.
- The Louisiana State Police (LSP) and Office of State Fire Marshal (OSFM) did not ensure that all property purchased was timely tagged and recorded in the state property system and properly safeguarded in accordance with state property regulations. This is the third consecutive engagement in which these issues were noted related to LSP movable property.
- LSP and OSFM did not ensure that certain purchases made with the LaCarte card were in accordance with state purchasing regulations. Transactions recorded on billing statements between August 5, 2019, and March 5, 2020, included purchases of information technology equipment that should have been acquired through the state's Office of Technology Services as well as recurring purchases from the same vendor that included convenience fee charges.
- We evaluated controls and transactions related to capital assets, payroll, LaCarte purchasing card expenditures, LaCarte inventory card expenditures, and certain statutory dedications. Except as noted above, we found these controls provided reasonable accountability over public funds for the period examined.

View the full report, including management's responses, at [www.lla.la.gov](http://www.lla.la.gov).