



Report Highlights

State Police Commission

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Audit Control # 80200043
Financial Audit Services • April 2020

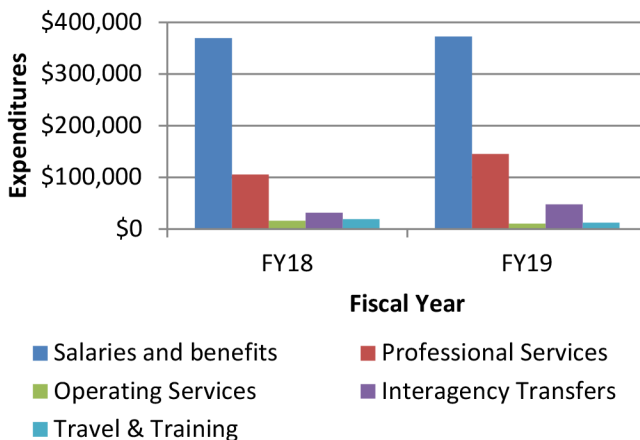
Why We Conducted This Work

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 to provide accountability over public funds for the period July 1, 2018, through March 9, 2020.

What We Found

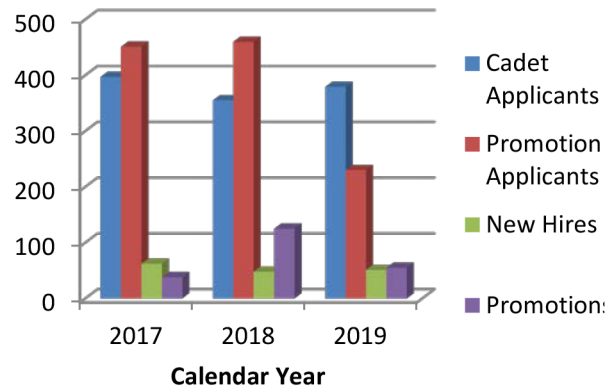
- We evaluated the controls and transactions relating to LaCarte purchasing cards, travel expenditures, contracts, and payroll. We found these controls provided reasonable assurance of accountability over public funds for the period examined.
- We compared the most current and prior-year financial activity to identify trends and obtained explanations from management for any significant variances that could potentially indicate areas of risk. As shown in the chart below, fiscal year 2019 professional service expenditures and interagency transfers increased slightly as a result of an increase in rates for legal services and monthly rental payments for office space in the Louisiana Department of Agriculture and Forestry building.
- Since January 2017, the Commission has administered testing for 1,131 new cadet applicants and 1,141 applicants for promotion. During that time period, there were 161 new hires and 218 promotions of officers within the Louisiana State Police. During calendar year 2018, there were a large number of officer retirements, which created additional promotional opportunities. Subsequently, there were fewer retirements in calendar year 2019, which resulted in a decrease in promotional applicants.

Expenditures by Fiscal Year



Source: Commission's general ledger

Applicants, New Hires, and Promotions by Year



Source: Commission-generated reports