



# Report Highlights

## Department of Public Safety and Corrections – Corrections Services

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Audit Control # 80250006  
Financial Audit Services • February 2026

### Why We Conducted This Work

We performed certain procedures at the Department of Public Safety and Corrections – Corrections Services (Department) to evaluate certain controls the Department uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2024, through June 30, 2025.

### What We Found

- We evaluated selected controls and transactions relating to movable property, time computations, payroll expenditures, fuel card expenditures, and sheriff housing payments. We reported findings as noted below.
- The prior-report finding for Inadequate Review of Subsequent Changes to Time Computations has not been fully resolved. The Department does not have an adequate review process in place for subsequent changes to time computations. In a test of 30 subsequent changes to initial time computations worked between July 1, 2024, and December 31, 2024, we noted that 11 (37%) 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 11 changes to credits and forfeitures were identified in the most recent time computation reviewed.
- The prior-report finding for Inadequate Controls over Fuel Cards has not been fully resolved. The Department does not have adequate controls in place to ensure that fuel card transactions are properly monitored and comply with department or facility policies and state regulations. We noted eight (19%) of 42 fuel card transactions tested between July 1, 2024, and December 31, 2024, were not recorded on a log or the log was not accurately completed at Louisiana Correctional Institute for Women, Elayn Hunt Correctional Center, Louisiana State Penitentiary, and Dixon Correctional Institute.
- The Department did not maintain adequate internal controls to ensure timely certification of time statements by employees and timely approval of time statements by supervisors at Prison Enterprises. In a review of 405 electronic time statements between July 1, 2024, and December 31, 2024, we noted 57 (14%) time statements were certified by the employee between 1 and 132 days after the date required by policy and 59 (15%) were approved by supervisors between 1 and 133 days after the date required by policy.

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