

# **STATE POLICE COMMISSION**

STATE OF LOUISIANA

## FINANCIAL AUDIT SERVICES

**Procedural Report**  
**Issued June 10, 2026**

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# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



## State Police Commission

June 2026

Audit Control # 80260033

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## Introduction

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The primary purpose of our procedures at the State Police Commission (Commission) was to evaluate certain controls the Commission uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds.

## Results of Our Procedures

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We evaluated the Commission's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of the Commission's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to Commission meetings and minutes; interagency transfers; LaCarte purchasing card; contracts; payroll and personnel; ethics; budget; sexual harassment policies; and reporting of misappropriations, fraud, waste, and abuse.

Based on the results of these procedures, we did not report any findings.

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## Trend Analysis

We compared the most current and prior-year financial activity using the Commission's Annual Fiscal Reports and/or system-generated reports and obtained explanations from the Commission's management for any significant variances.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Mike Waguespack', written over a horizontal line.

Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

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## APPENDIX A: SCOPE AND METHODOLOGY

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We performed certain procedures at the State Police Commission (Commission) for the period from July 1, 2024, through June 10, 2026. Our objective was to evaluate certain controls the Commission uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which are summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review the Commission's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. The Commission's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated the Commission's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to the Commission.
- Based on the documentation of the Commission's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to Commission meetings and minutes; interagency transfers; LaCarte purchasing cards; contracts; payroll and personnel; ethics; budget; sexual harassment policies; and reporting of misappropriations, fraud, waste, and abuse.
- We compared the most current and prior-year financial activity using the Commission's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from the Commission's management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at the Commission, and not to provide an opinion on the effectiveness of the Commission's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purpose.