



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

Department of State

Audit Control # 80220059
Financial Audit Services • July 2022

Why We Conducted This Work

We performed certain procedures at the Department of State (DOS) to evaluate certain controls that DOS uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2020, through June 30, 2022.

What We Found

- We evaluated the controls and transactions relating to commercial revenues, payroll overtime expenditures, Help America Vote Act (under the Coronavirus Aid, Relief, and Economic Security Act) funds, and the Elections Compliance Unit. 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. Management provided reasonable explanations for all significant variances.
- Based on the results of these procedures, we did not report any findings.

View the full report at www.la.la.gov.