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Report Highlights

Department of State Civil Service

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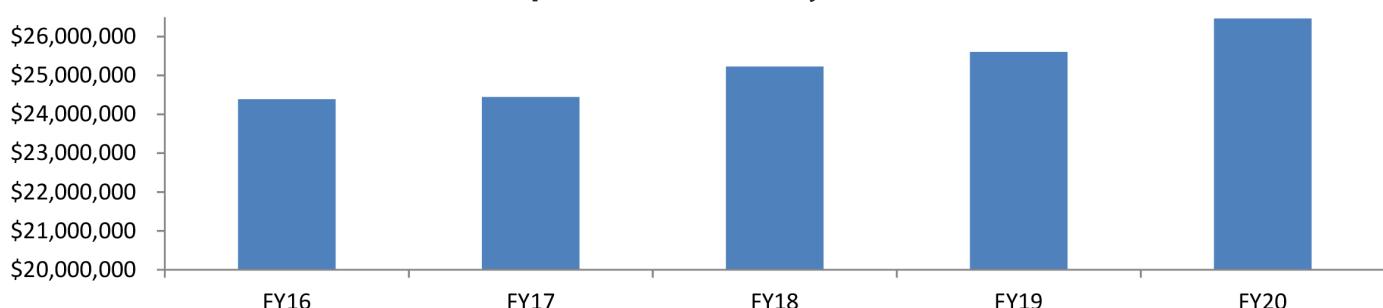
Why We Conducted This Work

We conducted procedures at the Department of State Civil Service (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, 2019, through June 30, 2021.

What We Found

- For the third consecutive engagement, the Louisiana Board of Ethics (BOE) is not timely submitting delinquent debts to the Attorney General (AG) for collection. In a test of 30 late fees dated from July 1, 2019, to March 18, 2021, 25 had processing delays that caused the debt to either not to be sent to the AG or to be sent untimely. In addition, one had mail delivery issues that prevented the debt from being established as delinquent and being sent for collection.
- We evaluated controls and transactions relating to the processing of late fees by BOE, purchasing card expenditures, revenue collections from state agencies, and payroll and personnel. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- We compared the most current and prior-year financial activity using the Department's Annual Fiscal Reports and/or system generated reports to identify trends and obtained explanations from management for any significant variances.
- In analyzing financial trends over the past five fiscal years, expenditures increased by approximately \$859,000 from fiscal year 2019 to fiscal year 2020 primarily in State Civil Service and Division of Administrative Law agencies. The increase in expenditures is mainly due to market rate adjustments, which increased salaries and related benefits, and an increase in the retirement contribution rate.

The agencies included within the Department are State Civil Service, Ethics Administration Program, Division of Administrative Law, and Municipal Fire and Police Civil Service.



Source: Fiscal Year 2016-2020 ISIS Data

View the full report, including management's response, at www.lia.la.gov.