

DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
PUBLIC SAFETY SERVICES
OFFICE OF STATE POLICE
STATE OF LOUISIANA



FINANCIAL AUDIT SERVICES
MANAGEMENT LETTER
ISSUED APRIL 7, 2021

**LOUISIANA LEGISLATIVE AUDITOR
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Louisiana Legislative Auditor



Department of Public Safety and Corrections –
Public Safety Services, Office of State Police

April 2021

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Introduction

As a part of the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2020, we performed procedures at the Office of State Police (OSP) to evaluate the effectiveness of OSP’s internal controls over a major federal program; and to determine whether OSP complied with applicable laws and regulations.

Results of Our Procedures

Federal Compliance - Single Audit of the State of Louisiana

As a part of the Single Audit for the year ended June 30, 2020, we performed internal control and compliance testing as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on OSP’s major federal program, Coronavirus Relief Fund (CFDA 21.019).

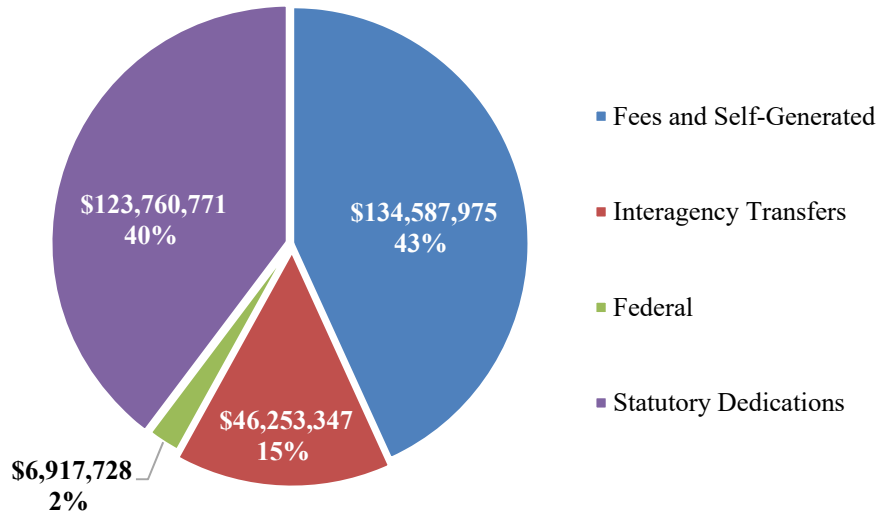
Those tests included evaluating the effectiveness of OSP’s internal controls designed to prevent or detect material noncompliance with program requirements and tests to determine whether OSP complied with applicable program requirements. Based on the results of these procedures, we did not report any findings.

Revenue and Expenditure Analysis

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

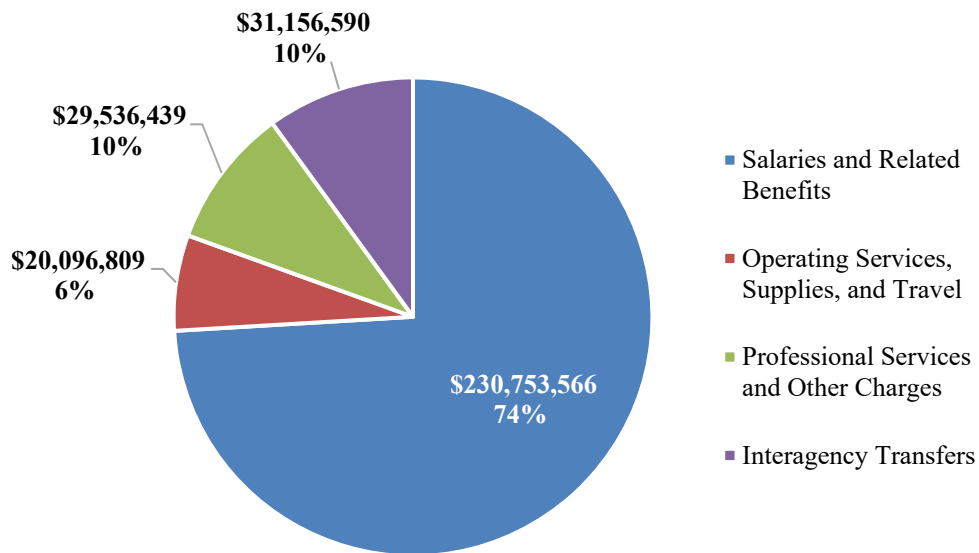
We also prepared an analysis of OSP’s revenues and expenditures for state fiscal year 2020. As shown in Exhibit 1, the majority of OSP’s funding is composed of statutory dedications and fees and self-generated funds. During state fiscal year 2020, OSP recorded \$230,753,566 of expenditures for costs associated with salaries and related benefits as shown in Exhibit 2. Of this amount, \$30,028,106, or approximately 13%, was funded with Coronavirus Relief Fund monies received through the Governor’s Office of Homeland Security and Emergency Preparedness as an interagency transfer.

Exhibit 1
Fiscal Year 2020 Revenues
Total: \$311,519,821



Source: Fiscal Year 2020 ISIS reports

Exhibit 2
Fiscal Year 2020 Expenditures
Total: \$311,543,404



Source: Fiscal Year 2020 ISIS reports

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

Respectfully submitted,

A handwritten signature in blue ink that reads "Thomas H. Cole". The signature is written in a cursive style with a large initial 'T' and 'C'.

Thomas H. Cole, CPA, CGMA
Temporary Legislative Auditor

CB:NM:RR:EFS:aa

OSP2020

APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the Office of State Police (OSP) for the period from July 1, 2019, through June 30, 2020, to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures, summarized below, are a part of our work related to the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2020.

- We evaluated OSP'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 OSP.
- We performed procedures on the Coronavirus Relief Fund (CFDA 21.019) for the year ended June 30, 2020, as a part of the 2020 Single Audit.
- We compared the most current and prior-year financial activity using OSP's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from OSP's management for significant variances.

The purpose of this report is solely to describe the scope of our work at OSP, and not to provide an opinion on the effectiveness of OSP'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 purposes.

We did not audit or review OSP's Annual Fiscal Report, and accordingly, we do not express an opinion on that report. OSP's accounts are an integral part of the state of Louisiana's Comprehensive Annual Financial Report, upon which the Louisiana Legislative Auditor expresses opinions.