



Report Highlights

Department of State Civil Service

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Audit Control # 80250078
Financial Audit Services • October 2025

Why We Conducted This Work

We performed certain 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, 2023, through June 30, 2025.

What We Found

- For the fifth 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 28 late fees dated from July 1, 2023, to May 27, 2025, we found BOE had processing delays that caused the debt to either not to be sent to the AG or to be sent untimely.
- We performed procedures relating to the processing of late fees by the BOE, payroll and personnel, operating services expenditures, travel expenditures, and professional services expenditures. 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.

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

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