



Report Highlights

Department of Public Safety and Corrections – Corrections Services

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Audit Control #80200041
Financial Audit Services • March 2022

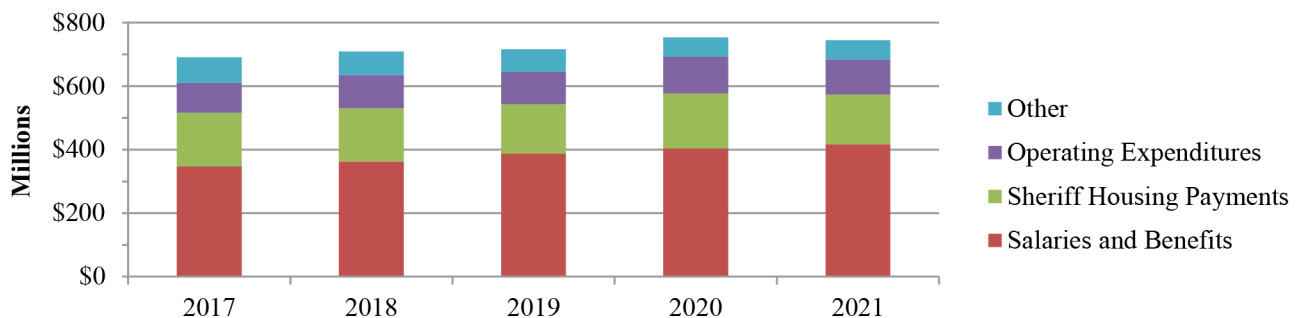
Why We Conducted This Work

We conducted procedures at the Department of Public Safety and Corrections – Corrections Services (Department) to evaluate certain controls that 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

- The prior-report finding on Lack of Adherence to Payroll Policy at Headquarters was resolved.
- We evaluated selected controls and transactions relating to movable property, payroll expenditures, time computations, sheriff housing payments, and adult probation and parole fee revenue. We reported findings as noted below.
 - The prior-report finding on No Required Supervisory Review of Sentence Computations has not been resolved. The Department does not have an adequate review process in place for time computations to ensure compliance with department policies related to application of credits and forfeitures and to ensure complete and accurate information is maintained in the Department’s system. We found four (4.4%) of 90 computations tested had inaccurate information, based on the supporting documentation, entered in the system, which may have resulted in inaccurate parole eligibility or release dates. In addition, 25 (27.8%) of 90 computations tested did not have reviewer initials or other support to indicate the computation was reviewed by someone other than the preparer.
 - The Department did not follow State Civil Service rules or its internal policy regarding employees earning compensatory time, which resulted in compensatory time credited to employees for hours that were not actually worked. We found 33,591 hours where employees were on leave and earning compensatory for the same hours.
- As shown in Exhibit 1, overall expenditures steadily increased from 2017 to 2020, then declined in 2021, mainly due to increases in salaries and benefits over the five-year period from market adjustments, merit increases, and increased overtime costs associated with the COVID-19 pandemic, which were offset by decreases in sheriff housing payments mainly due to a decrease in the number of offenders housed at local facilities.

Expenditures, by Fiscal Year



Source: Fiscal Year 2017-2021 Annual Fiscal Reports (excludes Prison Enterprises)

View the full report, including management’s responses, at www.la.gov.