

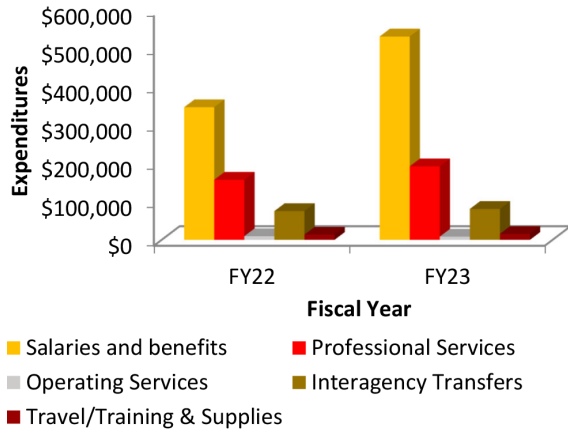
Why We Conducted This Work

We performed certain procedures at the State Police Commission (Commission) to evaluate certain controls the Commission uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2022, through May 7, 2024.

What We Found

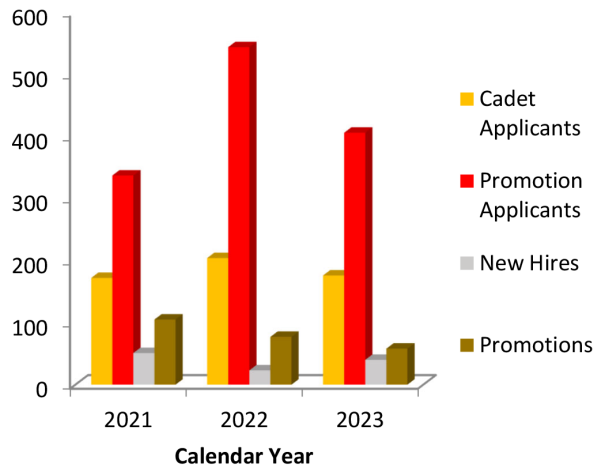
- We evaluated the controls and transactions relating to Commission meetings and minutes, interagency transfers, LaCarte purchasing cards, travel expenditures, contracts, payroll and personnel, ethics, budget, sexual harassment policies, and reporting of misappropriations, fraud, waste, and abuse. We 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. As shown below, the Commission's fiscal year 2023 expenditures increased primarily due to the re-establishment of the Deputy Director position and the increase of retirement payments for an employee no longer in the state's DROP program.
- Since January 2021, the Commission has administered testing for 552 new cadet applicants and 1,287 applicants for promotion as shown by year. During that time period, there were 114 new hires and 240 promotions of officers within the Louisiana State Police.

Expenditures, by Fiscal Year



Source: Commission's General Ledger

Applicants, New Hires, and Promotions, by Year



Source: Commission-generated Reports