



# Report Highlights

## Department of Public Safety and Corrections – Public Safety Services

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Financial Audit Services • June 2025

### Why We Conducted This Audit

We performed certain procedures at the Department of Public Safety and Corrections – Public Safety Services (DPS) as a part of the Annual Comprehensive Financial Report of the State of Louisiana, the Single Audit of the State of Louisiana, and to evaluate DPS's accountability over public funds for the period July 1, 2023, through June 30, 2024.

### What We Found

- For the third consecutive engagement, DPS Office of State Fire Marshal (OSFM) did not timely certify and approve time sheets in accordance with DPS payroll policies.
- For the sixth consecutive engagement, DPS Office of State Police (OSP) did not ensure that all property purchased was timely tagged and recorded in the state property system in accordance with state property regulations.
- Management has resolved the prior-year findings related to Noncompliance with State Purchasing Regulations and Weaknesses in Controls over Property of the OSFM.
- Financial information relating to the following accounts was materially correct: motor vehicle sales tax revenues of the DPS Office of Motor Vehicles and the additions and deletions of the Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund.

View the full report, including management's responses, at [www.la.gov](http://www.la.gov).