



## Report Highlights

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

MICHAEL J. "MIKE"  
WAGUESPACK, CPA

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#### Why We Conducted This Work

We performed certain 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, 2023, through June 30, 2024.

#### What We Found

- We evaluated selected controls and transactions relating to movable property, time computations, payroll expenditures, fuel card expenditures, and sheriff housing payments. We reported findings as noted below.
- The prior-report finding for Inadequate Review of Subsequent Changes to Time Computations has not been fully resolved. The Department does not have an adequate review process in place for subsequent changes to time computations. In a test of 31 subsequent changes to initial time computations worked between July 1, 2023, and December 31, 2023, we noted that 20 (65%) computations related to the application of credits and forfeitures did not have reviewer initials or other support to indicate the change entered in the system was reviewed by someone other than the preparer. No errors related to the 20 changes to credits and forfeitures were identified in the most recent time computation reviewed.
- The Department does not have adequate controls in place at Louisiana Correctional Institute for Women, Elayn Hunt Correctional Center, B.B. Rayburn Correctional Center, Prison Enterprises, and Dixon Correctional Institute to ensure that fuel card transactions are properly monitored and comply with department or facility policies and state regulations. We noted 17 (57%) of 30 fuel card transactions tested between July 1, 2023, and December 31, 2023, were not recorded on a log or the log was not accurately completed. We also noted two (10%) of 21 monthly reconciliations tested did not include a review of fuel costs.

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