



Report Highlights

Department of Public Safety and Corrections – Public Safety Services

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Financial Audit Services • December 2023

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, 2022, through June 30, 2023. In addition, we also performed certain other procedures for the period July 1, 2021, through June 30, 2023.

What We Found

- For the second consecutive engagement, DPS Office of State Fire Marshall (OSFM) did not timely certify and approve time sheets in accordance with DPS payroll policies.
- For the third consecutive engagement, the Office of State Police (OSP) did not ensure that certain purchases made with the LaCarte card were in accordance with state purchasing regulations. LaCarte transactions included purchases of information technology equipment that should have been acquired through the state's Office of Technology Services, as well as recurring purchases from the same vendor that included convenience fee charges.
- The OSP and OSFM did not ensure that all property purchased was timely tagged and recorded in the state property system in accordance with state property regulations. This is the fifth and third consecutive engagements in which this issue related to OSP and OSFM movable property, respectively, was noted.
- Management has resolved the prior-year finding related to Untimely Deposit of Fees for the Concealed Handgun Permit Fund.
- Financial information relating to additions and deletions to the DPS Office of Motor Vehicles Parish and Municipal Motor Vehicle Sales and Use Tax Escrow Fund was materially correct.

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