

DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS
PUBLIC SAFETY SERVICES
STATE OF LOUISIANA



MANAGEMENT LETTER
ISSUED OCTOBER 23, 2013

**LOUISIANA LEGISLATIVE AUDITOR
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This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$3.87. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's website at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3550 or Report ID No. 80130109 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

October 7, 2013

**DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS,
PUBLIC SAFETY SERVICES
STATE OF LOUISIANA**
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513 and as a part of our audit of the State of Louisiana's financial statements for the fiscal year ended June 30, 2013, we conducted certain procedures at the Department of Public Safety and Corrections, Public Safety Services (DPS) for the period from July 1, 2012, through June 30, 2013.

- Our auditors obtained and documented an understanding of DPS' operations and system of internal controls, through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to DPS.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using DPS' annual fiscal reports and/or system-generated reports and obtained explanations from management for any significant variances.
- Our auditors considered internal control over financial reporting and examined evidence supporting DPS' franchise and license fee revenues from riverboat casino operations and Office of Motor Vehicles state sales tax revenues, including critical information systems and related user access controls. We also tested DPS' compliance with laws and regulations that could have a direct and material effect on the State of Louisiana's financial statements, as part of our audit of the state's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2013, in accordance with *Government Auditing Standards*.
- The DPS Office of Management and Finance performs the accounting and administrative functions for the Governor's Office of Homeland Security and Emergency Preparedness (GOHSEP) and the Department of Public Safety and Corrections - Office of Juvenile Justice (OJJ). Our office will issue separate management letters for GOHSEP and OJJ.

The Annual Fiscal Reports of DPS were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. DPS' accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

Based on the application of the procedures referred to previously, we found no significant issues relating to our analytical procedures or our other audit procedures that are required to be reported to management.

The purpose of this letter is solely to describe the scope of our work at DPS and not to provide an opinion on the effectiveness of DPS' internal control over financial reporting or on compliance. Accordingly, this letter is not intended to be and should not be used for any other purpose. Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive style with a large initial "D".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

CM:NM:EFS:THC:ch

DPS 2013