

DEPARTMENT OF STATE CIVIL SERVICE
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED APRIL 17, 2013

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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 \$3.77. 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. 3338 or Report ID No. 80130034 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

March 12, 2013

**DEPARTMENT OF STATE CIVIL SERVICE
STATE OF LOUISIANA**

Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of State Civil Service (department) for the period from July 1, 2011, through March 12, 2013.

- Our auditors obtained and documented an understanding of the department's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the related laws and regulations applicable to the department.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the department's annual fiscal reports and/or system-generated reports and obtained explanations from department management for any significant variances. Our auditors also scheduled the state employment levels and average pay rates over the past five years for informational purposes.
- Based on the documentation of the department's controls and our understanding of related laws and regulations, our auditors performed procedures on selected controls and transactions relating to revenues and receivables, Ethics Administration case processing, Civil Service accountability and compensation audits, and the Division of Administrative Law phone hearings.

We found no issues as a result of our procedures that were determined significant enough to require disclosure in this report. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

The Annual Fiscal Report of the department was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The department's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

This report is intended solely for the information and use of the department and its management, others within the entity, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Daryl G. Purpera".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

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DSCS 2013