

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



PROCEDURAL REPORT
ISSUED JANUARY 4, 2012

**LOUISIANA LEGISLATIVE AUDITOR
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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the 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 \$3.71. 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 Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3550 or Report ID No. 80110023 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

December 20, 2011

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

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of Public Safety and Corrections, Public Safety Services (department) for the period from July 1, 2010, through June 30, 2011.

- Our auditors obtained and documented a basic 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 system-generated reports and obtained explanations from department management for any significant variances.
- Our auditors reviewed the status of the findings identified in the prior engagement. In our prior report dated October 13, 2010, we reported three findings relating to misappropriation by an Office of Motor Vehicle employee, control weaknesses over supplemental pay to law enforcement personnel, and inadequate controls over movable property. Based on the application of these procedures, the three prior findings have been adequately resolved.
- Our auditors obtained and documented an understanding of the department's role as state liaison for the Deepwater Horizon Oil Spill.
- Our auditors performed a risk assessment of the Hazard Mitigation Grant Program (CFDA 97.039) to assist with planning the statewide Single Audit.

We found no matters that 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 Reports of the department were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. 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 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,



Daryl G. Purpera, CPA, CFE
Legislative Auditor

KS:DG:BDC:THC:dl

DPS-PSS 2011