



Report Highlights

Department of Public Safety and Corrections Public Safety Services

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Why We Conducted This Audit

We conducted certain procedures at the Department of Public Safety and Corrections, Public Safety Services (DPS) to evaluate its accountability over public funds for the fiscal year ended June 30, 2012.

What We Found

We tested controls over compliance and financial reporting relating to DPS' collection of franchise and license fee revenues from riverboat casino operations and the Office of Motor Vehicles' (OMV) collection of state sales tax revenues. Our procedures disclosed the following:

- Financial information relating to those revenue accounts as reported to the Division of Administration for fiscal year 2012 was fairly presented.
- Internal controls related to those revenue accounts, based on the sample items we tested, were operating effectively. Good internal controls help to safeguard assets and help ensure that financial transactions are accurately reported.
- DPS complied with laws and regulations related to the calculation, collection, deposit, and recording of casino revenues and state sales tax revenues.

- We examined financial trends in the revenue accounts to look for unusual changes that did not follow logical patterns. We compared the current and prior year financial information and determined the changes in accounts to be reasonable.

