

DEPARTMENT OF STATE CIVIL SERVICE
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED JUNE 8, 2011

**LEGISLATIVE AUDITOR
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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. Five copies of this public document were produced at an approximate cost of \$13.60. 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. 3338 or Report ID No. 80110054 for additional information.

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Our procedures at the Department of State Civil Service (department) for the period July 1, 2009, through May 16, 2011, disclosed the following:

- The finding identified in the prior report on the department, dated August 4, 2009, relating to inadequate preparation of the Ethics Administration's annual fiscal report has been resolved by management.
- No findings involving internal control and its operations were identified.
- No findings of noncompliance with applicable laws and regulations or other matters that are required to be reported were identified.

This report is a public report and has been distributed to state officials. We appreciate the department's assistance in the successful completion of our work.

Background

The department is the central personnel agency for the state of Louisiana whose goal is to provide human resource services and programs that enable state government to attract, develop and retain a productive and diverse workforce that excels in delivering quality services to the citizens of Louisiana. The department provides administrative support to the Ethics Administration Program and Division of Administrative Law.

The Ethics Administration Program administers and enforces Louisiana's conflicts of interest legislation, campaign finance registration and reporting requirements, and lobbyist registration and disclosure laws to achieve compliance by governmental officials, public employees, candidates, and lobbyists and to provide public access to disclosed information.

The Division of Administrative Law provides a neutral forum for handling administrative hearings for certain state agencies, with respect to the dignity of individuals and their due process rights.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

May 16, 2011

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, 2009, through May 16, 2011.

- Our auditors obtained and documented an understanding of the department's operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation, 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 reviewed the status of the finding identified in the prior engagement. In our prior report on the department, dated August 4, 2009, we reported a finding related to inadequate preparation of the Ethics Administration's annual fiscal report. The finding has been resolved by management.
- Based on the documentation of the department's controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to financial reporting, payroll expenditures, and nonpayroll expenditures, including professional service contracts.

Based on the application of these procedures, 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 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 department, 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 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

KJ:CGEW:EFS:THC:dl

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