

DEPARTMENT OF PUBLIC SERVICE
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED JANUARY 6, 2010

**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. Five copies of this public document were produced at an approximate cost of \$13.85. 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. 3459 or Report ID No. 80100008 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA

December 11, 2009

DEPARTMENT OF PUBLIC SERVICE
STATE OF LOUISIANA
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of Public Service for the period from July 1, 2008, through December 11, 2009. Our procedures included (1) a review of the department's internal controls; (2) tests of financial transactions; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities. 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.

Specifically, we interviewed management personnel and selected departmental personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Report of the Department of Public Service 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.

Based on the application of the procedures referred to previously, we found no matters that required disclosure in this report.

In addition, we have included a Budgetary Comparison Schedule, which was prepared from the Annual Fiscal Report of the Department of Public Service and from additional data in the Integrated Statewide Information System (ISIS), the state's accounting system. This schedule is presented as additional information but has not been subjected to auditing procedures.

This report is intended solely for the information and use of the department and its management 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
Temporary Legislative Auditor

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BUDGETARY COMPARISON SCHEDULE

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UNAUDITED

**DEPARTMENT OF PUBLIC SERVICE
AGENCY 158 - PUBLIC SERVICE COMMISSION**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2009**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Motor Carrier Regulation Fund	\$761,429		\$761,429	\$790,242	(\$28,813)
Utility and Carrier Inspection Supervision Fund	7,236,921		7,236,921	7,392,408	(155,487)
Telephonic Solicitation Relief Fund	272,584		272,584	310,057	(37,473)
Total Appropriated Revenues	\$8,270,934	NONE	\$8,270,934	\$8,492,707	(\$221,773)

APPROPRIATED EXPENDITURES:

	ADMINISTRATIVE	SUPPORT SERVICES	MOTOR CARRIER REGISTRATION	DISTRICT OFFICES	TOTAL
Salaries	\$1,596,599	\$1,201,131	\$456,019	\$1,518,572	\$4,772,321
Other compensation	34,317	2,016	1,764	9,434	47,531
Related benefits	720,075	341,470	130,200	449,866	1,641,611
Travel/training	30,242	10,803	1,679	34,376	77,100
Operating services	109,266	30,033	10,118	208,170	357,587
Supplies	21,777	3,320	4,163	12,871	42,131
Other charges	48,294	5,000	22,523	6,000	81,817
Acquisitions	12,739	16,216		27,950	56,905
Interagency transfers	655,249	315,076	139,062	84,544	1,193,931
Total Appropriated Expenditures	3,228,558	1,925,065	765,528	2,351,783	8,270,934
Revised Budget	3,291,889	2,013,458	825,337	2,362,023	8,492,707
Variance Favorable (Unfavorable)	\$63,331	\$88,393	\$59,809	\$10,240	\$221,773

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

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