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## Report Highlights

# Department of Public Service

Audit Control # 80220031  
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### Why We Conducted This Work

We performed procedures at the Department of Public Service (Department) to evaluate certain controls that the Department uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2020, through June 30, 2022.

### What We Found

- The prior-report finding on Weakness in Controls over Payroll was resolved.
- We evaluated selected controls and transactions relating to payroll expenditures, professional service contracts, and Public Utilities Audit Division reports. Based on the results of these procedures, we determined the Department had adequate controls in place to ensure:
  - (1) timely certification, review, and approval of employee time and attendance records;
  - (2) professional service contracts were initiated in accordance with state procurement policies, laws and regulations, and payments were made in accordance with contract requirements; and
  - (3) "in-house" audits were performed in accordance with Department policies, reviewed, and adequately supported.

View the full report at [www.la.gov](http://www.la.gov).