

OFFICE OF STATE EXAMINER
MUNICIPAL FIRE AND POLICE CIVIL SERVICE
DEPARTMENT OF STATE CIVIL SERVICE
STATE OF LOUISIANA



PROCEDURAL REPORT
ISSUED MARCH 30, 2011

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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 \$14.10. 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. 3485 or Report ID No. 80110020 for additional information.

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Our procedures at the Municipal Fire and Police Civil Service (MFPCS) for the period July 1, 2009, through February 24, 2011, disclosed the following:

- No findings involving internal control and its operations that are necessary to bring to management's attention 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 MFPCS's assistance in the successful completion of our work.

Vision and Mission

The Office of State Examiner is committed to providing for the successful operation of the MFPCS at the local level; building on a foundation of integrity, while seeking to inspire the confidence and trust of local governing officials, civil service boards, and employees in a system based upon merit, efficiency, fitness, and length of service.

The mission of the MFPCS is to administer an effective, cost-efficient civil service system based on merit, efficiency, fitness, and length of service, consistent with the law and professional standards, for fire fighters and police officers in all municipalities in the state having populations of not less than 7,000 nor more than 500,000 inhabitants, and in all parish fire departments and fire protection districts regardless of population, in order to provide a continuity in quality of law enforcement and fire protection for the citizens of the state in rural and urban areas.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

February 24, 2011

**OFFICE OF STATE EXAMINER
MUNICIPAL FIRE AND POLICE CIVIL SERVICE
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 Municipal Fire and Police Civil Service (MFPCS), for the period from July 1, 2009, through February 24, 2011.

- Our auditors obtained and documented a basic understanding of MFPCS'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 office.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using MFPCS's annual fiscal reports and/or system-generated reports and obtained explanations from management of any significant variances.

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 MFPCS were not audited or reviewed by us, and, accordingly, we do not express an opinion on these reports. MFPCS's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses an opinion.

This report is intended for the information and use of the MFPCS and its management, the Department of State Civil Service, 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

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MFPCS 2011