Department of Law and Public Safety
Division of State Police

July 1, 2000 to October 31, 2001

Richard L. Fair
State Auditor
The Honorable James E. McGreevey  
Governor of New Jersey

The Honorable John O. Bennett  
President of the Senate

The Honorable Richard J. Codey  
President of the Senate

The Honorable Albio Sires  
Speaker of the General Assembly

Mr. Albert Porroni  
Executive Director  
Office of Legislative Services

Enclosed is our report on the audit of the Department of Law and Public Safety, Division of State Police for the period July 1, 2000 to October 31, 2001. If you would like a personal briefing, please call me at (609) 292-3700.

January 23, 2002
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Department of Law and Public Safety  
Division of State Police

Scope

We have completed an audit of the Department of Law and Public Safety, Division of State Police for the period July 1, 2000 to October 31, 2001. Our audit included financial activities accounted for in the state’s General Fund.

Total annual expenditures of the agency are $358 million. The prime responsibility of the Division of State Police is to provide statewide enforcement of the criminal, motor vehicle, marine, and alcoholic beverage control laws while directing the state’s Emergency Management Program. Annual revenues of the division are $94 million with the major component of revenue being reimbursements received from the various independent authorities within the state for security and patrol services rendered.

Objectives

The objectives of our audit were to determine whether financial transactions were related to the agency's programs, were reasonable, and were recorded properly in the accounting systems.

This audit was conducted pursuant to the State Auditor's responsibilities as set forth in Article VII, Section 1, Paragraph 6 of the State Constitution and Title 52 of the New Jersey Statutes.

Methodology

Our audit was conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States.

In preparation for our testing, we studied legislation, administrative code, circular letters promulgated by the State Comptroller, and policies of the agency. Provisions that we considered significant were documented and compliance with those requirements was verified by interview, observation, and through our samples of financial transactions. We
also read the budget message, reviewed financial trends, and interviewed agency personnel to obtain an understanding of the programs and the internal control.

A nonstatistical sampling approach was used. Our samples of financial transactions were designed to provide conclusions about the validity of transactions as well as internal control and compliance attributes. Sample transactions were judgmentally selected.

To ascertain the status of findings included in our prior report, we identified corrective action, if any, taken by the agency and walked through the system to determine if the corrective action was effective.

Conclusions

We found that the financial transactions included in our testing were related to the agency's programs, were reasonable, and were recorded properly in the accounting systems.

We also found that the agency has resolved the significant issues noted in our prior report.