

# LOUISIANA COMMISSION ON LAW ENFORCEMENT AND ADMINISTRATION OF CRIMINAL JUSTICE

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**Procedural Report**  
**Issued July 10, 2024**

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# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



Louisiana Commission on Law Enforcement  
and Administration of Criminal Justice

July 2024

Audit Control # 80240020

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## Introduction

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The primary purpose of our procedures at the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCLE) was to evaluate certain controls LCLE uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds.

## Results of Our Procedures

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We evaluated LCLE's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of LCLE's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to Cash, Revenues, Payroll, Expenditures (Other Charges), and Professional Service Contracts.

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### Cash

LCLE maintained three bank accounts: Crime Victims Reparations (CVR) account, Imprest/Travel fund account, and Medal of Honor account. We obtained an understanding of LCLE's controls over its bank accounts; evaluated the segregation of duties; and reviewed bank statements, bank reconciliations, and selected disbursements. Based on the results of our procedures, LCLE had adequate controls in place to ensure timely preparation, review and approval of bank reconciliations; and that disbursements were reviewed and approved, made for proper business purposes, properly recorded, and adequately supported.

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### Revenues

LCLE collected court assessed fees for the CVR fund, Peace Officer Standards Training fund, and Drug Abuse Education & Treatment fund from the remitting agencies via U.S. Mail. We obtained an understanding of LCLE's controls over these revenues and selected transactions for review. Based on the results of our procedures, LCLE had

adequate controls in place to ensure that revenue collections were deposited and properly recorded in the state accounting system, LaGOV.

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## **Payroll**

LACLE payroll expenditures were \$2.7 million in fiscal year 2023 and \$1.5 million (as of February) in fiscal year 2024. We obtained an understanding of LACLE's controls over leave approvals and reviewed selected employee leave records. Based on the results of our procedures, LACLE had adequate controls in place to ensure timesheets were supported by properly completed and approved leave slips.

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## **Expenditures (Other Charges)**

LACLE made expenditures coded to "Other Charges" to fulfill its core mission through the programs of Crime Victims Reparations, Justice Reinvestment Initiative, Innocence Compensation Fund, Truancy Assessment Service Centers, Drug Abuse Education & Treatment, and training programs (D.A.R.E., P.O.S.T., and Human Trafficking Training). We obtained an understanding of LACLE's controls over these expenditures and reviewed selected payments. Based on the results of our procedures, payments were timely remitted and properly supported, reviewed, and approved.

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## **Professional Service Contracts**

LACLE had seven professional services contracts and one cooperative endeavor agreement in fiscal years 2023 and 2024. We obtained an understanding of LACLE's controls over the contracting function and reviewed selected contracts and contract expenditures. Based on the results of our procedures, LACLE complied with its policy regarding contracts and contract expenditures were reasonable based on provisions of the contracts.

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## **Trend Analysis**

We compared the most current and prior-year financial activity using LACLE's Annual Fiscal Reports and/or system-generated reports and obtained explanations from LACLE's management for any significant variances.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

DAW:AHC:JPT:BQD:ch

LCLE 2024



## APPENDIX A: SCOPE AND METHODOLOGY

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We performed certain procedures at the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCLE) for the period from July 1, 2022, through June 30, 2024. Our objective was to evaluate certain controls LCLE’s uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review the LCLE’s Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. LCLE’s accounts are an integral part of the state of Louisiana’s financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated LCLE’s operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to LCLE.
- Based on the documentation of LCLE’s controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to Cash, Revenues, Payroll, Expenditures (Other Charges), and Professional Service Contracts.
- We compared the most current and prior-year financial activity using LCLE’s Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from LCLE’s management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at LCLE, and not to provide an opinion on the effectiveness of LCLE’s internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purpose.