



## Report Highlights

### Department of Public Safety & Corrections – Youth Services – Office of Juvenile Justice

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#### Why We Conducted This Work

We performed certain procedures at the Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) to evaluate certain controls that OJJ uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2020, through June 30, 2022.

#### What We Found

- For the third consecutive engagement, OJJ did not maintain adequate internal controls over time and attendance. Our review of 30 time and attendance records for the period July 2020 through January 2022 noted that six records (20%) had discrepancies between the system reports and the employee timesheets.
- The prior-report finding related to Weakness in Controls over Professional Services Medical Expenditures has been resolved.
- We evaluated the controls and transactions relating to purchasing card expenditures, controlled billed account expenditures, payroll and personnel expenditures, placement services expenditures, professional services medical expenditures, and acquisitions and major repair expenditures. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.

View the full report, including management's response, at [www.la.gov](http://www.la.gov).