

# LOUISIANA COMMISSION ON LAW ENFORCEMENT AND ADMINISTRATION OF CRIMINAL JUSTICE

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**Procedural Report**  
**Issued April 29, 2026**

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# Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



## Louisiana Commission on Law Enforcement and Administration of Criminal Justice

April 2026

Audit Control # 80260032

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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 Movable Property, Revenue Collection, Payroll, Expenditures (Other Charges), and Professional Service Contracts.

Based on the results of these procedures, we did not report any findings.

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### Trend Analysis

We compared the most current and prior-year financial activity using LCLE's Annual Fiscal Reports and system-generated reports and obtained explanations from LCLE'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,

A handwritten signature in blue ink, appearing to read 'Mike Waguespack', written over a horizontal line.

Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

RDS:AHC:JPT:BQD:aa  
LCLE 2026



## 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, 2024, through April 27, 2026. Our objective was to evaluate certain controls LCLE 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. The 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 Movable Property, Revenue Collection, 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 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.