



Report Highlights

Louisiana Commission on Law Enforcement and Administration of Criminal Justice

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Why We Conducted This Audit

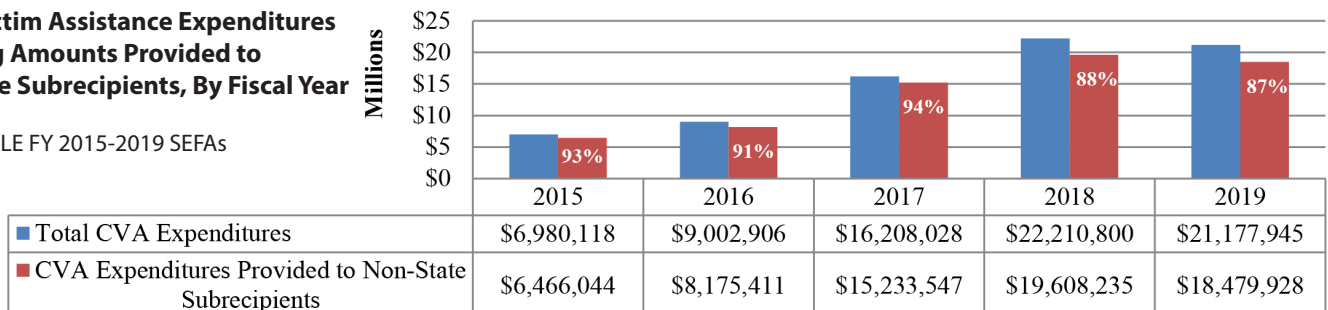
We performed certain procedures at the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCLE) as a part of the Single Audit of the State of Louisiana, and to evaluate LCLE's accountability over federal funds for the period July 1, 2018, through June 30, 2019.

What We Found

- LCLE did not have adequate controls in place to ensure payroll expenditures were accurately calculated, adequately supported, and properly allocated to the Crime Victim Assistance (CVA) program. In addition, LCLE did not retain adequate supporting documentation for the basis of payroll corrections made relating to the CVA grant. Forty-six (81%) of 57 payroll transactions charged to the CVA grant reviewed were noncompliant with federal regulations due to incorrect allocations based on work performed or lack of adequate documentation for payroll corrections.
- LCLE did not have adequate controls in place to ensure accurate data was included in quarterly and annual performance reports submitted to the federal Office for Victims of Crime (OVC). Inconsistencies were identified in 14 (23%) of 60 subrecipient reports, but resulted in only one (2%) subrecipient report with inaccurate data initially reported to the OVC. Furthermore, because LCLE used the quarterly report submissions to generate its annual performance report, errors in the quarterly reports resulted in errors in LCLE's fiscal year 2019 annual performance report to the OVC.
- LCLE did not have adequate controls in place to ensure subrecipients under the CVA program were timely monitored with a site visit. Twenty-five (57%) of 44 subrecipient projects ending between April 1, 2019, and June 30, 2019, did not have a site visit completed before the project end date. However, all site visits were eventually completed, ranging from 20 to 74 days after the due date.
- In analyzing financial trends of the CVA program for the past five fiscal years, expenditures have steadily increased from fiscal year 2015 to fiscal year 2018 as a result of the U.S. Department of Justice's priority on addressing victimization; however, there was a slight decrease in CVA expenditures noted in fiscal year 2019 due to stabilization. In addition, the majority of CVA funds are passed-through to subrecipients, which increases the importance of proper subrecipient monitoring by LCLE.

Crime Victim Assistance Expenditures Including Amounts Provided to Non-State Subrecipients, By Fiscal Year

Source: LCLE FY 2015-2019 SEFAs



View the full report, including management's responses, at www.lla.la.gov.