

LOUISIANA COMMISSION ON LAW ENFORCEMENT AND  
ADMINISTRATION OF CRIMINAL JUSTICE  
STATE OF LOUISIANA



FINANCIAL AUDIT SERVICES  
PROCEDURAL REPORT  
ISSUED SEPTEMBER 9, 2020

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# Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



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

September 2020

Audit Control # 80200105

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### Introduction

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

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 on selected controls and transactions relating to payroll expenditures, LaCarte purchasing card expenditures, travel card expenditures, and Crime Victims Reparations (CVR) program awards.

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#### Payroll Expenditures

Salaries and related benefits comprised approximately 9% and 8% of LCLE's expenditures in fiscal years 2019 and 2020, respectively. We obtained an understanding of LCLE's controls over the time and attendance function and reviewed selected employee time statements and leave records. Based on the results of our procedures, LCLE had adequate controls in place to ensure timely review and approval of employee time statements and leave requests; employees were paid the amounts authorized; leave taken was properly accounted for; and raises, promotions, and appointments were in compliance with State Civil Service Rules.

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#### LaCarte Purchasing Card Expenditures

LCLE participates in the state of Louisiana's LaCarte purchasing card program for general office supplies and administrative expenses. We obtained an understanding of LCLE's controls over access to and use of these cards.

We analyzed LaCarte card transaction listings for the period October 1, 2019, through April 30, 2020, and reviewed selected transactions. Based on the results of our procedures, LCLE had adequate controls to ensure that purchases were approved and made for proper business

purposes; sufficient documentation was maintained to support purchases; purchases were exempt from sales tax; and purchases were properly reconciled to invoices and receipts.

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## **Travel Card Expenditures**

LCLE participates in the state of Louisiana's Travel Card program for specific travel expenditures incurred during travel for official state business. We obtained an understanding of LCLE's controls over access to and use of these cards.

We analyzed travel card transaction listings for the period January 1, 2020, through June 11, 2020, and reviewed selected transactions. Based on the results of our procedures, LCLE had adequate controls to ensure that Travel Card expenditures were approved, incurred for appropriate business need, sufficiently documented, exempt from sales tax, and properly reconciled to invoices and receipts.

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## **Crime Victims Reparations Program Awards**

The Louisiana CVR Program compensates victims of crime for economic losses involving personal injury and compensates victims' dependents in cases of death. It also permits recovery for economic losses incurred as a result of a good faith effort to prevent a crime. The CVR Program is financed by federal funds through the Crime Victim Compensation program (CFDA 16.576); funds from the Louisiana Department of Public Safety and Corrections under the justice reinvestment initiative; and fines levied on criminal court cases in accordance with the Crime Victims Reparations Act.

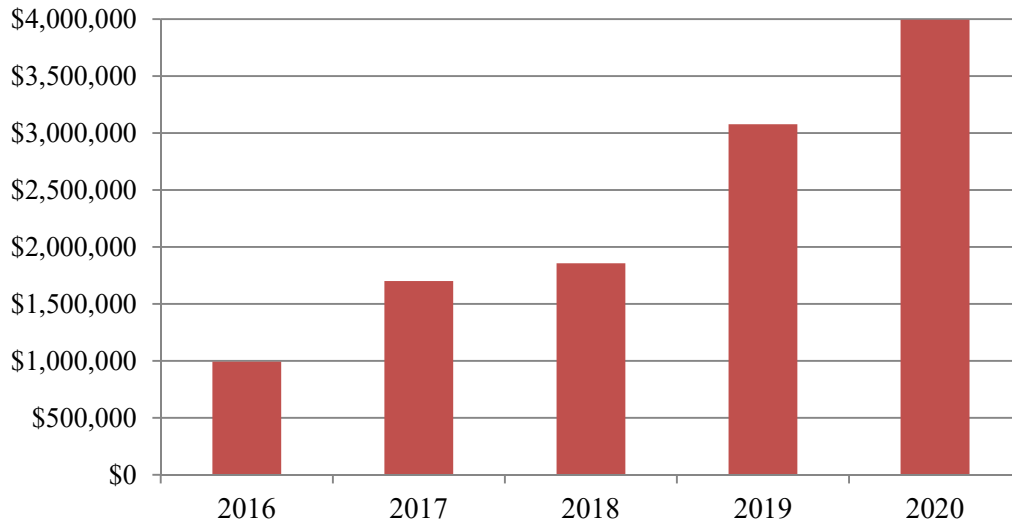
We obtained an understanding of LCLE's controls over the CVR Program. We reviewed support for selected awards for the period July 1, 2018, through March 31, 2020. Based on the results of our procedures, LCLE had adequate controls to ensure that CVR awards were approved, adequately supported, and allowable in accordance with program guidelines.

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## **Trend Analysis**

We compared the most current and prior-year financial activity using LCLE's Annual Fiscal Reports and/or system-generated reports and obtained explanations from LCLE's management for any significant variances. We also prepared an analysis of LCLE's CVR program awards made to crime victims during fiscal year 2016 through fiscal year 2020 (Exhibit 1). CVR program awards have steadily increased each year, with larger increases in fiscal year 2019 and 2020. This increase occurred due to additional funding received from the Department of Public Safety and Corrections under the justice reinvestment initiative funding per Louisiana Revised Statute 15:827.3 which was created by Act 261 of the 2017 Regular Legislative Session.

**Exhibit 1**  
**Crime Victims Reparations Program Awards by Fiscal Year**



**Source:** Integrated Statewide Information System and LaGov System Reports

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

Respectfully submitted,

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

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LCLE2020



## APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCLE) for the period from July 1, 2018, through June 30, 2020. Our objective was to evaluate certain controls LCLE uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds. The scope of our procedures, which are summarized below, is 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 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 on selected controls and transactions relating to payroll expenditures, LaCarte purchasing card expenditures, travel card expenditures, and Crime Victims Reparations program awards.
- 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.