

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



FINANCIAL AUDIT SERVICES
PROCEDURAL REPORT
ISSUED AUGUST 1, 2018

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Louisiana Legislative Auditor

Daryl G. Purpera, CPA, CFE



Louisiana Commission on Law Enforcement and Administration of Criminal Justice

August 2018

Audit Control # 80180009

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 to provide overall 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, as well as the results of our analytical procedures, we performed procedures on selected controls and transactions relating to payroll expenditures, travel card expenditures, FuelTrac expenditures, federal grant expenditures, Crime Victims Reparations Program emergency awards, and compliance with suspension and debarment requirements.

Payroll Expenditures

We obtained an understanding of LCLE's controls over the time and attendance function and reviewed time statements, leave/overtime records, and cost allocations for selected employees with time charged to federal grants. Based on the results of our procedures, LCLE had adequate controls in place to ensure timely review and approval of employee timesheets and leave requests and allowable time is charged to appropriate federal awards.

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 procedures over access to and use of these cards. We analyzed travel card transaction listings for the period July 1, 2016, through February 28, 2018, and reviewed support for 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, and properly reconciled to invoices and receipts.

FuelTrac Expenditures

LCLE participates in the State of Louisiana's FuelTrac Card program for purchases of fuel and auto maintenance for its fleet of vehicles. We obtained an understanding of LCLE's procedures relating to fuel card activities. We analyzed FuelTrac card transaction listings for the period July 1, 2016, through March 31, 2018, and reviewed support for selected transactions. Based on the results of our procedures, LCLE had adequate controls to ensure that FuelTrac expenditures were approved, incurred for appropriate business need, sufficiently documented, and properly reconciled to invoices and receipts.

Federal Grant Expenditures

We obtained an understanding of LCLE's controls over the Crime Victim Compensation (CFDA 16.576) and Crime Victim Assistance/Discretionary Grants (CFDA 16.582) federal programs. We reviewed selected expenditures charged to those two programs for the period July 1, 2016, through March 31, 2018, and reviewed support for selected transactions. We also ensured LCLE did not exceed the 5% maximum limitation for administrative expenditures under the 2014 through 2017 Crime Victim Compensation (CFDA 16.576) awards. Based on the results of our procedures, LCLE had adequate controls to ensure expenditures under the Crime Victim Compensation (CFDA 16.576) and Crime Victim Assistance/Discretionary Grants (CFDA 16.582) federal programs were approved, adequately supported, and allowable in accordance with federal regulations.

Crime Victims Reparations Program Emergency Awards

The Louisiana Crime Victims Reparations Act established a fund to compensate victims of crime. This fund is financed by fines levied on criminal court cases and provides monetary compensation for economic losses to victims involving personal injury and to their 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.

We obtained an understanding of LCLE's procedures over the Crime Victims Reparations Program with a focus on emergency awards. We reviewed support for selected emergency awards for the period July 1, 2016, through March 31, 2018. Based on the results of our procedures, LCLE had adequate controls to ensure that emergency awards under the Crime Victims Reparations Program were approved, adequately supported, and allowable in accordance with program guidelines.

Compliance with Suspension and Debarment Requirements

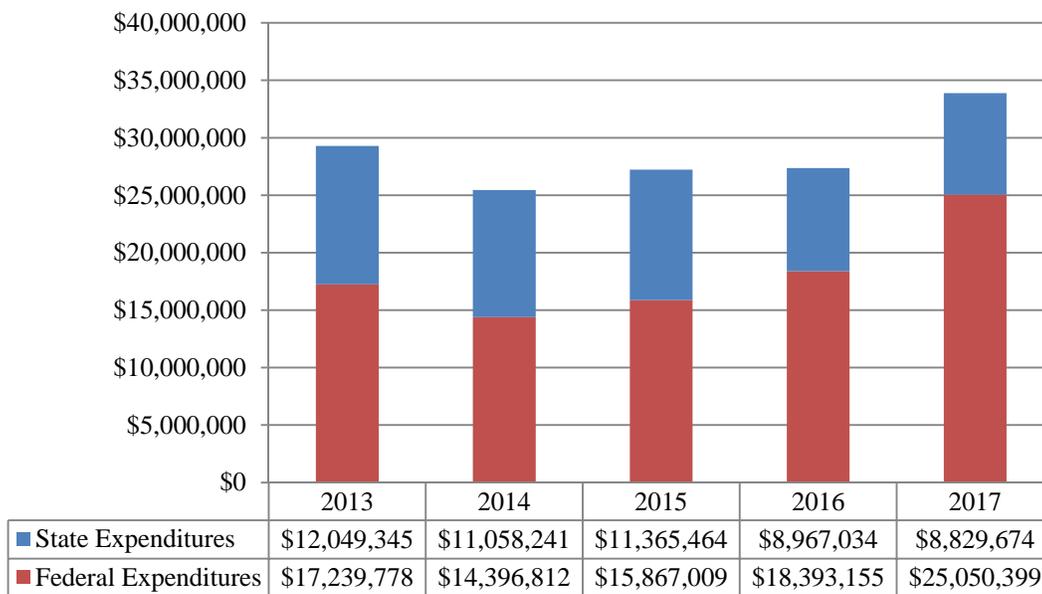
We obtained an understanding of LCLE's controls over suspension and debarment requirements. We reviewed selected subgrantees who received payments from LCLE during the period July 1,

2016, through March 31, 2018. Based on the results of our procedures, LCLE had adequate controls to ensure that subgrantees receiving payments were not suspended and/or debarred.

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 management for any significant variances. The following chart shows LCLE’s expenditures for fiscal year 2013 through fiscal year 2017 (Exhibit 1). We noted LCLE’s expenditures have remained relatively stable, with the most significant change being a 24% increase in expenditures from fiscal year 2016 to 2017 due to additional funding received from the Crime Victim Assistance (CFDA 16.575) federal grant program. This increase is the result of the U.S. Department of Justice focusing on addressing victimization.

Exhibit 1
Trends of Expenditures, by Fiscal Year



Source: FY 2013 - FY 2017 Annual Fiscal Reports (Schedule 1)

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

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

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, 2016, through June 30, 2018. 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, 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 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, we performed procedures on selected controls and transactions relating to payroll expenditures, travel card expenditures, FuelTrac expenditures, federal grant expenditures, Crime Victims Reparations Program emergency awards, and compliance with suspension and debarment requirements.
- 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.