



Report Highlights

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

DARYL G. PURPERA,
CPA, CFE

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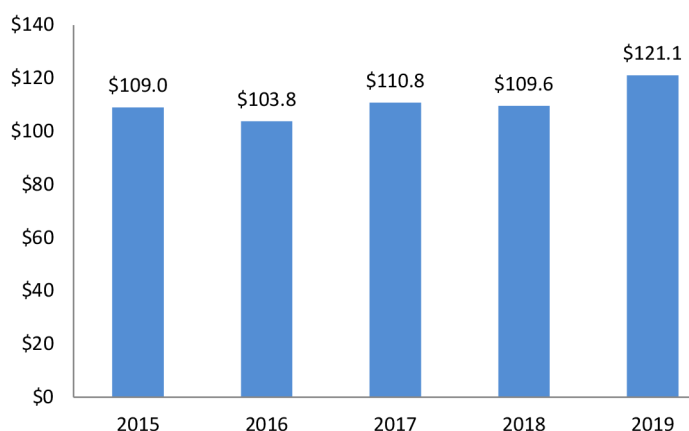
Why We Conducted This Work

We conducted procedures at the Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) to evaluate certain controls OJJ uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2018, through June 30, 2020.

What We Found

- For the second consecutive engagement, OJJ did not maintain adequate internal controls over time and attendance, which resulted in holiday leave not being paid to three employees as well as differences between time sheets and the Time Entry Audit (ZT02) report related to shift differentials and premium pay hours earned.
- OJJ did not have adequate controls in place to ensure invoices submitted by its health care services contractor accurately calculated the required fee schedule adjustments for average daily youth population fluctuations, resulting in \$4,764 in underpayments and \$17,409 in overpayments.
- Regarding the prior-year finding related to Control Weaknesses over Movable Property and Facility Usage, \$38,166 of movable property at the Jetson Correctional Facility (Jetson) remained unlocated and was written off in accordance with state property regulation in fiscal years 2018 and 2019. In addition, OJJ continues to work with the Division of Administration and the Department of Public Safety and Corrections - Correction Services on a written agreement detailing the arrangements of LCIW’s occupation of the Jetson facility.
- We evaluated controls and transactions relating to movable property, purchasing card expenditures, payroll and personnel expenditures, placement services expenditures, professional services medical expenditures, independent living expenditures, and other procedures on the internal audit function. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- In analyzing financial trends of OJJ over the past five fiscal years, total expenditures have fluctuated with a high of \$121.1 million in fiscal year 2019 and a low of \$103.8 million in fiscal year 2016. Per OJJ management, the decrease between fiscal years 2015 and 2016 was a result of savings due to an adjustment in the probation and parole officer caseloads and the relocation of youth from Jetson. The increase between fiscal years 2016 and 2017 resulted from the payment of federal disallowed costs and additional expenditures due to the Swanson and Bridge City facilities being fully funded. The increase between fiscal years 2018 and 2019 was mainly due to salary and related benefit increases, increases in various contracts in the contract services program, and increases related to the March 2019 opening of the Acadiana Youth facility.

Total Expenditures, by Fiscal Year (in millions)



Source: Fiscal Years 2015-2019 ISIS Reports

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