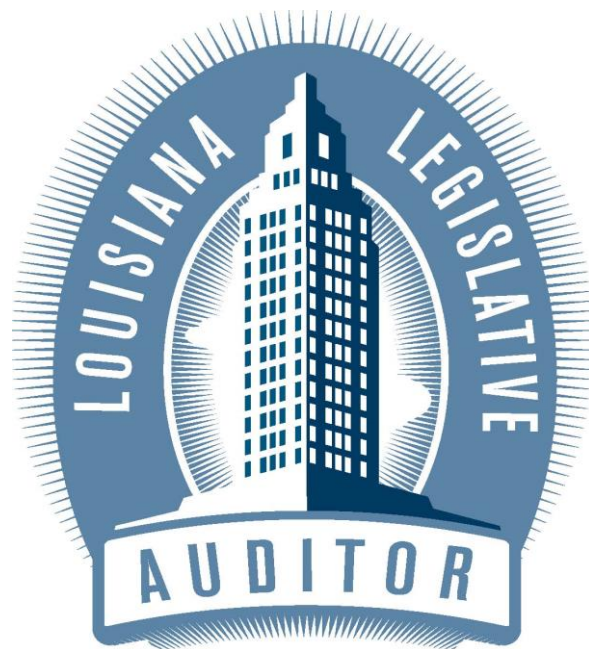


LOUISIANA COMMISSION ON LAW ENFORCEMENT AND
ADMINISTRATION OF CRIMINAL JUSTICE

STATE OF LOUISIANA



FINANCIAL AUDIT SERVICES
MANAGEMENT LETTER
MARCH 17, 2021

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Louisiana Legislative Auditor



Louisiana Commission on Law Enforcement and Administration of Criminal Justice

March 2021

Audit Control # 80200141

Introduction

As a part of the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2020, we performed procedures at the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCLE) to evaluate whether management has taken actions to correct the findings reported in the prior year.

Results of Our Procedures

Follow-up on Prior-year Findings

Our auditors reviewed the status of the prior-year findings reported in the LCLE management letter dated March 11, 2020. We determined that management has resolved the prior-year findings related to Improper Payroll Allocations, Inadequate Controls over Quarterly and Annual Performance Reporting, and Inadequate Controls over Timeliness of Subrecipient Site Visits.

Federal Compliance - Single Audit of the State of Louisiana

As a part of the Single Audit for the year ended June 30, 2020, we performed procedures as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on information submitted by LCLE to the Division of Administration's Office of Statewide Reporting and Accounting Policy on the status of the prior-year findings for the preparation of the state's Summary Schedule of Prior Audit Findings.

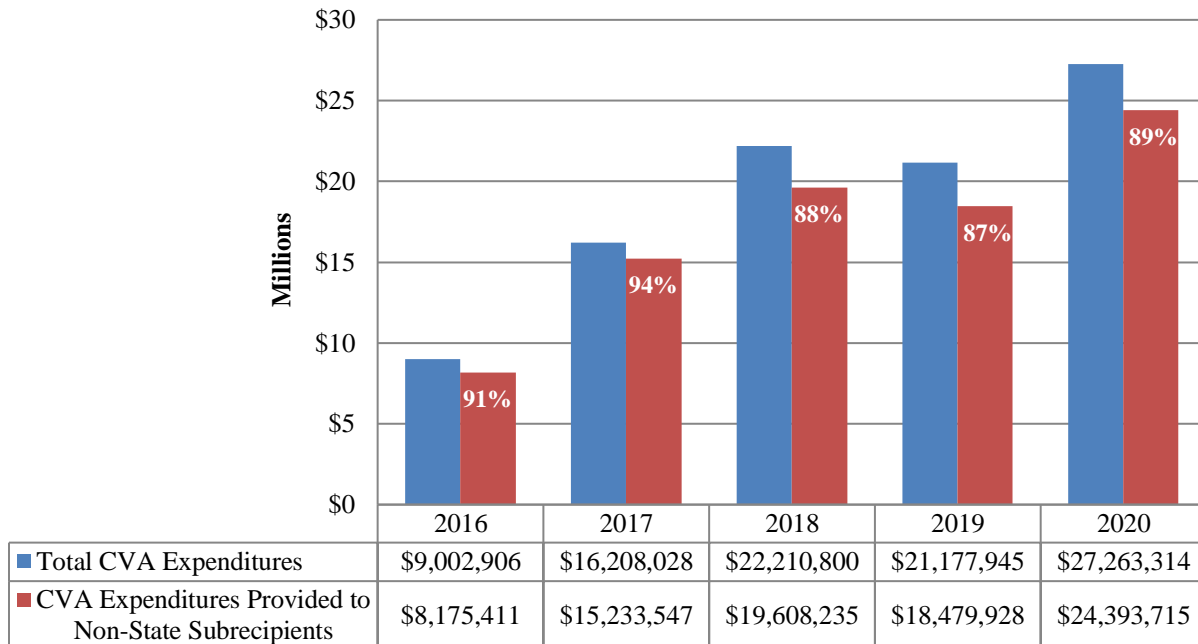
LCLE's information submitted for the preparation of the state's Summary Schedule of Prior Audit Findings, as adjusted, was materially correct.

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 expenditures for the Crime Victim Assistance (CVA) program over the past five fiscal years, including the amounts provided to non-state subrecipients (Exhibit 1). We noted CVA program expenditures had an overall increase from fiscal year 2016 to fiscal year 2020. The annual CVA awards can be spent over a period of four years. The awards prior to fiscal year 2015 were significantly lower than the awards expended by LCLE in recent years as a result of the U.S. Department of Justice’s priority on addressing victimization. In addition, the majority of CVA funds are passed-through to subrecipients; therefore, this increases the importance of proper subrecipient monitoring by LCLE.

Exhibit 1
Crime Victim Assistance Expenditures including Amounts
Provided to Non-State Subrecipients,
By Fiscal Year



Source: LCLE Fiscal Years 2016-2020 Schedule of Expenditures of Federal Awards

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

Respectfully submitted,

Thomas H. Cole, CPA, CGMA
Temporary 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, 2019, through June 30, 2020, to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures, summarized below, are a part of the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2020.

- 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.
- We performed procedures on the status of prior-year findings for the preparation of the state’s Summary Schedule of Prior Audit Findings for the year ended June 30, 2020, as a part of the 2020 Single Audit.
- 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 significant variances.

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 purposes.

We did not audit or review LCLE’s Annual Fiscal Report, and accordingly, we do not express an opinion on that report. LCLE’s accounts are an integral part of the state of Louisiana’s Comprehensive Annual Financial Report, upon which the Louisiana Legislative Auditor expresses opinions.