



# Report Highlights

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

Audit Control # 80200141  
 Financial Audit Services • March 2021

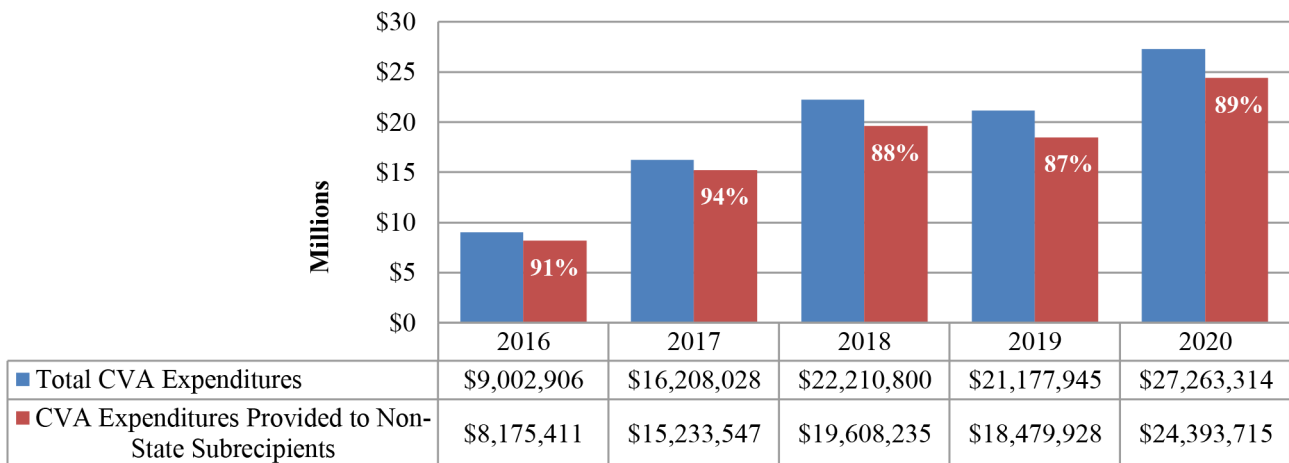
### Why We Conducted This Audit

We performed certain procedures at the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCLE) as a part of the 2020 Single Audit of the State of Louisiana.

### What We Found

- LCLE has resolved the three prior-year findings related to the Crime Victim Assistance (CVA) program: Improper Payroll Allocations, Inadequate Controls over Quarterly and Annual Performance Reporting, and Inadequate Controls over Timeliness of Subrecipient Site Visits.
- Based on the results of our procedures, we did not report any findings.
- In analyzing financial trends of the CVA program, we noted that 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, 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 Fiscal Years 2016-2020 Schedule of Expenditures of Federal Awards

View the full report at [www.la.gov](http://www.la.gov).