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Report Highlights

Department of Public Safety and Corrections – Corrections Services

Audit Control # 80200121
Financial Audit Services • June 2021

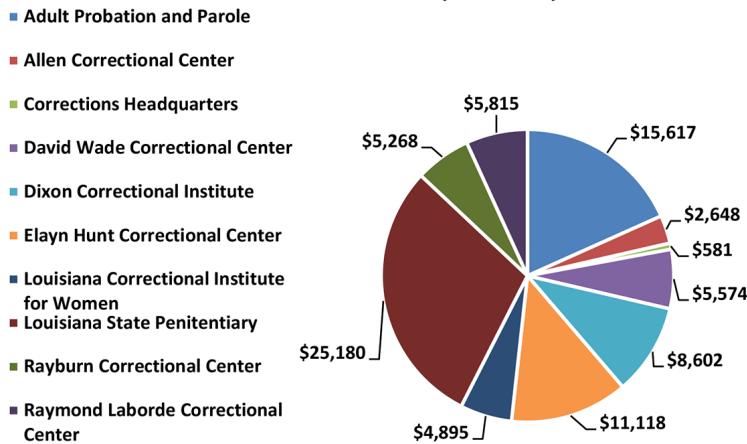
Why We Conducted This Audit

We performed certain procedures at the Department of Public Safety and Corrections – Corrections Services (Department) as part of the 2020 Single Audit of the State of Louisiana.

What We Found

- The Department received reimbursement from the Coronavirus Relief Fund (CRF) for expenditures at the Louisiana State Penitentiary, Elayn Hunt Correctional Center, and Adult Probation and Parole facilities that did not comply with program requirements or were inadequately supported, resulting in \$1,648,025 total questioned costs.
 - 99% of the total payments tested, including payments for Hepatitis C medication, upkeep for weed eaters, lawn mowers and tractors, various auto repairs, horse feed, chairs re-upholstered, and shredders, did not have documentation to support that the expenditure was incurred due to public health emergency with respect to COVID-19.
 - 6% of the total payments tested relate to expenditures incurred prior to the CRF period of performance that began March 1, 2020.
 - There was no evidence of review or approval of the reimbursement request by someone other than the employee preparing and submitting the request to the Division of Administration.
- In analyzing revenue trends over the past five fiscal years, we noted that revenue increased by \$149 million, or 544%, in fiscal year 2020, mainly due to CRF funds received through the Governor’s Office of Homeland Security and Emergency Preparedness, for multiple facilities within the Department. A portion of these funds, totaling \$85 million, were submitted to the Division of Administration as federal program expenditures for the period ending June 30, 2020, as shown at right.

Total FY 2020 Reimbursement by Facility (in thousands)



Source: Department federal reimbursement reports submitted to the DOA