



Report Highlights

Department of Justice

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Why We Conducted This Work

We conducted certain procedures at the Department of Justice (DOJ) to evaluate certain controls the DOJ uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide overall accountability over public funds for the period July 1, 2018, through May 6, 2020.

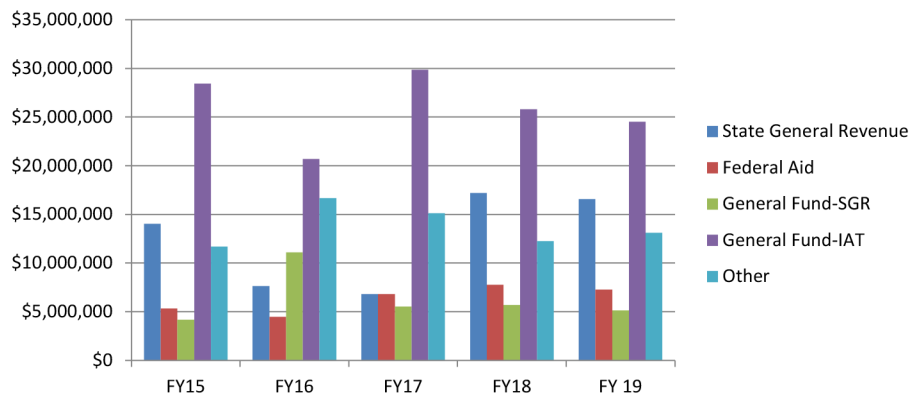
What We Found

- We performed procedures on selected controls and transactions relating to the DOJ's debt collection activities, LaGov user access, payroll and personnel, professional service contracts, travel expenditures, and the internal audit function. In addition, we performed procedures to ensure recommendations made in the Louisiana Legislative Auditor's performance audit report of the Medical Assistance Programs Fraud Detection Fund were implemented. We found that those controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

- We analyzed the DOJ's revenues and expenditures over the last five fiscal years to identify trends. As shown in the Exhibits below, the increase in State General Revenue from FY17 to FY18 was mainly due to a financing substitution replacing the DOJ Legal Support Fund revenues with State General Fund revenues due to a reduction in revenues for the Legal Support Fund. The increase in General Fund - IAT from FY16 to FY17 was mainly due to non-recurring expenses associated with Deepwater Horizon oil spill

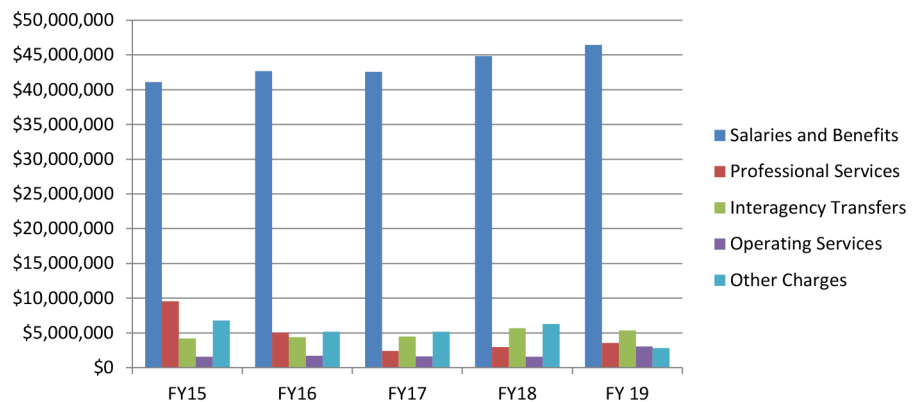
litigation. The decrease in other charges from FY18 to FY19 was mostly due to capital outlay purchases for new computers during FY18 with no similar purchases during FY19. The fluctuation of professional services expenditures exists because the DOJ's litigation is not consistent, and the status of suits and/or settlements changes from year to year. The increase in operating services from FY18 to FY19 is due to the procurement of technology and security solutions during FY19.

Revenues - Fiscal Years 2015 through 2019



Source: Business Objects Financial Reports

Expenditures - Fiscal Years 2015 through 2019



Source: Business Objects Financial Reports