



Report Highlights

Louisiana Department of Justice

MICHAEL J. "MIKE"
WAGUESPACK, CPA

Audit Control # 80240061
Financial Audit Services • July 2025

Why We Conducted This Work

We performed certain procedures at the Louisiana Department of Justice (DOJ) to evaluate certain controls that DOJ uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2023, through June 30, 2024.

What We Found

- We determined that management has resolved the prior-report findings related to Untimely Classification and Notification of Legal Support Fund Deposits and Failure to Remit Going-Out-of-Business Escrow Fund Deposits to Unclaimed Property.
- We evaluated controls and transactions relating to the internal audit function, payroll expenditures, capital outlay expenditures, the Legal Support Fund, and the Going-Out-of-Business Escrow Fund. We found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- Based on the results of these procedures, we did not report any findings.

View the full report at www.la.la.gov.