



Report Highlights

Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice

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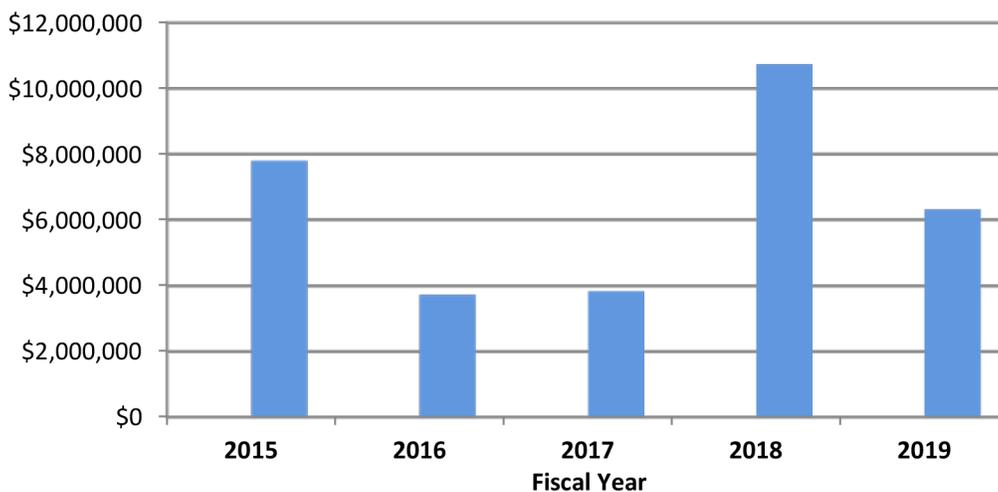
Why We Conducted This Audit

We performed certain procedures at the Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) as part of the Single Audit of the State of Louisiana, and to evaluate OJJ’s accountability over public funds for the period July 1, 2018, through June 30, 2019.

What We Found

- OJJ did not adequately review Foster Care invoices submitted to the Department of Children and Family Services (DCFS) for reimbursement to ensure billings were made in accordance with approved contract rates and only included allowable dates of service. In total, there were \$6,109 in overpayments and \$21,500 in underpayments.
- As shown below, we prepared an analysis of OJJ’s Foster Care reimbursements from DCFS over the past five fiscal years. Revenues were lower in fiscal years 2016 and 2017 due to a rate methodology issue for residential facilities that prevented OJJ from being reimbursed for cost of care services. This issue was resolved in fiscal year 2018, and reimbursements for fiscal years 2016 and 2017 are seen in the 2018 increase. In fiscal year 2019, revenues stabilized.

Five-Year Trend in Foster Care Revenues



Source: Business Objects Reports

View the full report, including management’s response, at www.la.gov.