



# Report Highlights

## Department of Public Safety & Corrections – Youth Services – Office of Juvenile Justice

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Financial Audit Services • February 2018

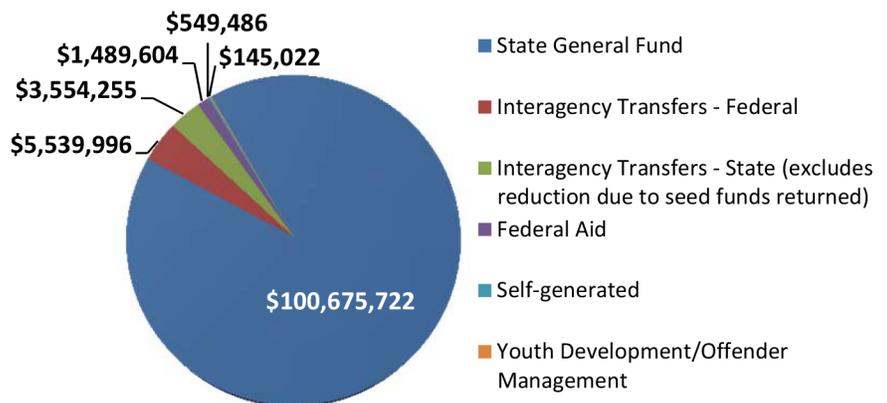
### Why We Conducted This Audit

We performed certain procedures at the Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) as a part of the Single Audit of the State of Louisiana for the fiscal year ended June 30, 2017.

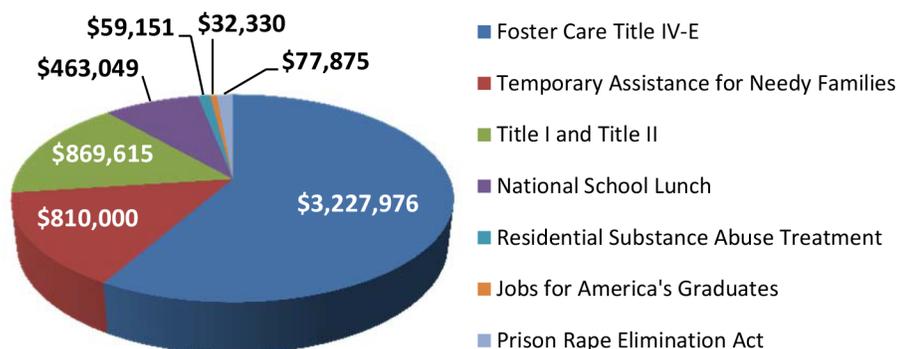
### What We Found

- We reviewed the status of the prior-year finding reported in the OJJ management letter dated December 7, 2016, related to a failure to establish approved rates for residential care facilities. We determined that management has resolved this prior-year finding.
- We performed procedures on information submitted by OJJ to the Division of Administration’s Office of Statewide Reporting and Accounting Policy on the status of the prior-year findings for the preparation of the State’s Summary Schedule of Prior Audit Findings. Based on the results of these Single Audit procedures, OJJ’s information submitted for the preparation of the State’s Summary Schedule of Prior Audit Findings, as adjusted, is materially correct.
- In our analysis of OJJ revenues, we found that of \$112 million in total revenue, OJJ received 89.9%, or \$100.7 million, in State General Fund appropriations. Of \$9.1 million in interagency revenues, \$5.5 million are Federal received from other State agencies, of which 58.3%, or \$3.2 million, is for the Foster Care program.

**Fiscal Year 2017 Revenue, by Source**  
**Total: \$111,954,085**



**Fiscal Year 2017 IAT Federal Revenue, by Program**  
**Total: \$5,539,996**



Sources: Fiscal Year 2017 OJJ Annual Fiscal Report and/or Business Objects Report provided by agency