



# Report Highlights

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

MICHAEL J. “MIKE” WAGUESPACK, CPA

Audit Control # 80210106  
Financial Audit Services • April 2022

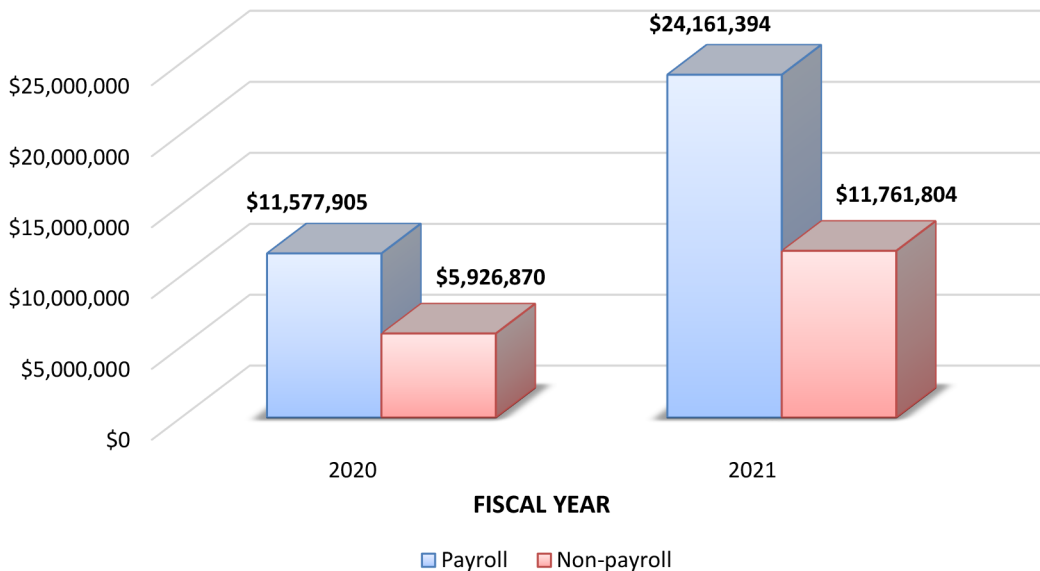
### Why We Conducted This Audit

We performed certain procedures at the Department of Public Safety and Corrections - Youth Services - Office of Juvenile Justice (OJJ) as part of the 2021 Single Audit of the State of Louisiana.

### What We Found

- The prior-report findings on Control Weakness over and Noncompliance with Coronavirus Relief Fund and Control Weakness over Foster Billings have been resolved.
- As shown below, we prepared an analysis of OJJ’s Coronavirus Relief Fund (CRF) expenditures over the past two fiscal years. CRF expenditures increased from \$17.5 million in fiscal year 2020 to \$36 million in fiscal year 2021, due to CRF funds received through the Governor’s Office of Homeland Security and Emergency Preparedness. Federal program expenditures in an amount equal to revenues were submitted to the Division of Administration (DOA) for the period ending June 30, 2021. The exhibit below displays the OJJ payroll and non-payroll expenditures that were covered using CRF funds.

### Coronavirus Relief Fund Expenditures



Source: OJJ federal reimbursement reports submitted to the DOA

View the full report at [www.lla.la.gov](http://www.lla.la.gov).