

**DEPARTMENT OF PUBLIC
SAFETY AND CORRECTIONS –
YOUTH SERVICES – OFFICE OF
JUVENILE JUSTICE
STATE OF LOUISIANA**

FINANCIAL AUDIT SERVICES

**Management Letter
Issued April 1, 2026**

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

FIRST ASSISTANT LEGISLATIVE AUDITOR
BETH Q. DAVIS, CPA

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Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



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

April 2026

Audit Control # 80250100

Introduction

As a part of our work related to the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2025, we performed procedures at the Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) to evaluate the effectiveness of OJJ’s internal controls over a major federal program; and to determine whether OJJ complied with applicable laws and regulations.

Results of Our Procedures

Federal Compliance - Single Audit of the State of Louisiana

As a part of the Single Audit for the year ended June 30, 2025, we performed internal control and compliance testing as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on OJJ’s major federal program, Foster Care Title IV-E (AL 93.658).

Those tests included evaluating the effectiveness of OJJ’s internal controls designed to prevent or detect material noncompliance with program requirements and tests to determine whether OJJ complied with applicable program requirements.

Based on the results of these procedures, we did not report any findings.

Trend Analysis

We compared the most current and prior-year financial activity using OJJ’s Annual Fiscal Reports and/or system-generated reports and obtained explanations from OJJ’s management for any significant variances.

Under Louisiana Revised Statute 24:513, this letter is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mike Waguespack", with a stylized flourish extending to the right.

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

CH:AD:RR:BQD:ch

OJJ2025

APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) for the period from July 1, 2024, through June 30, 2025, to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures, summarized below, are a part of our work related to the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2025.

- We evaluated OJJ’s operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to OJJ.
- We performed procedures on the Foster Care Title IV-E (AL 93.658) program for the year ended June 30, 2025, as a part of the 2025 Single Audit.
- We compared the most current and prior-year financial activity using OJJ’s Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from OJJ’s management for significant variances.

The purpose of this report is solely to describe the scope of our work at OJJ, and not to provide an opinion on the effectiveness of OJJ’s internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purposes.

We did not audit or review OJJ’s Annual Fiscal Report, and accordingly, we do not express an opinion on that report. OJJ’s accounts are an integral part of the State of Louisiana’s Annual Comprehensive Financial Report, upon which the Louisiana Legislative Auditor expresses opinions.