



# Report Highlights

## Department of Public Safety and Corrections – Corrections Services

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### Why We Conducted This Work

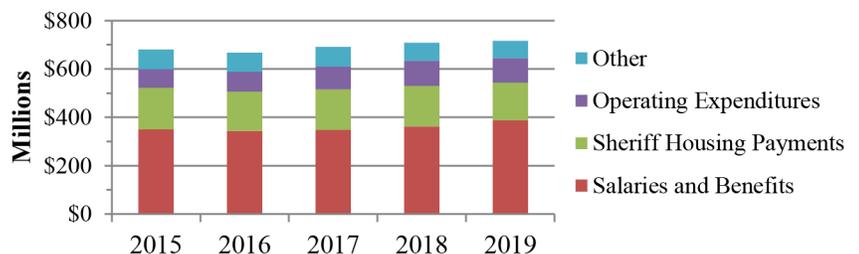
We conducted procedures at the Department of Public Safety and Corrections - Corrections Services (Department) to evaluate certain controls that the Department uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide overall accountability over public funds for the period July 1, 2018, through June 30, 2019.

### What We Found

- The prior finding on Inadequate Controls over Payroll at the Louisiana Correctional Institute for Women was resolved.
- We evaluated selected controls and transactions relating to inmate sentence computations, movable property, payroll expenditures, inventory, cash, sheriff housing payments, and Prison Enterprise non-payroll expenditures. We reported findings as noted below.
- The Department does not require a supervisory review of sentence computations to ensure compliance with department policies related to application of credits and forfeitures and to ensure complete and accurate information is maintained in the Department’s system. We found five (12.5%) of 40 computations tested had inaccurate information, based on the supporting documentation, entered in CAJUN resulting in inaccurate release dates or parole eligibility classifications. In addition, 21 (52.5%) of 40 computations tested did not have reviewer initials or other support to indicate the sentence computation was reviewed by someone other than the preparer.
- The prior finding on Inadequate Controls over Inventory at the Elayn Hunt Correctional Center (EHCC) and Allen Correctional Center (ALCC) has not been resolved. The Department does not have adequate controls in place to ensure that complete and accurate inventory records are maintained for the pharmacy inventory at EHCC and the automotive fuel inventory at David Wade Correctional Center, Raymond Laborde Correctional Center, and ALCC. As a result, we were unable to reconcile our physical counts of selected inventory items to Department records.
- The Department did not follow department policy, which requires electronic time sheets at Headquarters to be certified and approved by Wednesday after payroll period end.

- As shown in Exhibit 1, overall expenditures have remained relatively steady over the past five fiscal years, with fluctuations due to reductions in state funding in fiscal year 2016, which were subsequently increased in fiscal years 2017 and 2018. Salaries and benefits increased in recent years due to market adjustments that went into effect the latter part of fiscal year 2018 and the transition of ALCC from a private facility to a facility operated by the Department. These increases were offset by decreases in sheriff housing payments in fiscal year 2019 as a result of criminal justice reinvestment initiatives.

**Exhibit 1**  
**Expenditures, by Fiscal Year**



Source: Fiscal Year 2015–2019 Annual Fiscal Reports  
(excludes Prison Enterprises)