



# Report Highlights

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

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### Why We Conducted This Work

We conducted procedures at the Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) to evaluate certain controls OJJ 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, 2016, through May 30, 2018.

### What We Found

- OJJ has control weaknesses over movable property and facility usage related to the following: OJJ does not have a written agreement detailing the arrangement with Louisiana Correctional Institute for Women occupying the Jetson Correctional Facility (Jetson). Jetson reported \$68,431 of movable property that could not be located, \$30,265 was unlocated during fiscal year 2017. Control weaknesses over movable property at the central office resulted in the incorrect reporting of an asset valued at \$2 billion when the actual cost was \$20,664.
- OJJ did not maintain adequate internal controls over time and attendance which resulted in hours worked, leave taken, and overtime and shift differential hours earned per time sheet not agreeing to the Time Entry Audit (ZT02) report. In addition, On-call hours were paid to employees without evidence of a Civil Service-approved policy.
- We performed procedures on selected controls and transactions of movable property, fees and self-generated revenue collections, payroll and personnel expenditures, other expenditures and interagency transfers, purchasing card expenditures, Controlled Billed Account expenditures, travel card expenditures, FuelTrac expenditures, and other procedures on the internal audit function. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

- In analyzing financial trends of OJJ over the past five fiscal years, total expenditures have fluctuated with a high of \$115.9 million in fiscal year 2014 and a low of \$103.8 million in fiscal year 2016. Per OJJ management, state budget cuts have caused a reduction in services such as its Contract Services section which has had approximately \$6 million in budget reductions over the five-year period. This has resulted in the elimination of certain prevention and diversion programs/contracts as well as the combining of its mentor and reintegration programs/contracts. OJJ management also noted that total expenditures are impacted by the number of probation and parole officers employed by OJJ. In recent years OJJ has not been able to fill vacant probation and parole positions, which resulted in a reduction in expenditures and an increased caseload of current OJJ employees. Expenditures increased between fiscal years 2016 and 2017 mainly due to the payment of federal disallowed costs, increased payments to the Office of Risk Management, the purchase of vehicles, and the upgrading of security cameras.

### Total Expenditures, by Fiscal Year (in millions)



Source: Fiscal Year 2013-2017 OJJ Annual Fiscal Reports