

LOUISIANA COMMISSION ON LAW ENFORCEMENT AND  
ADMINISTRATION OF CRIMINAL JUSTICE

STATE OF LOUISIANA



FINANCIAL AUDIT SERVICES  
PROCEDURAL REPORT  
ISSUED AUGUST 15, 2022

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# Louisiana Legislative Auditor

Michael J. “Mike” Waguespack, CPA

## Louisiana Commission on Law Enforcement and Administration of Criminal Justice

August 2022



Audit Control # 80220035

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## Introduction

The primary purpose of our procedures at the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (LCLE) was to evaluate certain controls LCLE uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds.

## Results of Our Procedures

We evaluated LCLE’s operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of LCLE’s controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to payroll expenditures, non-state subrecipient monitoring, Crime Victim’s Assistance (CVA) program expenditures, and Crime Victims Reparations (CVR) program awards.

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### Payroll Expenditures

Salaries and related benefits comprise approximately 7% of LCLE’s expenditures in fiscal years 2021 and 2022. We obtained an understanding of LCLE’s controls over the time and attendance function and reviewed selected employee time statements and leave records. Based on the results of our procedures, LCLE had adequate controls in place to ensure timely review and approval of employee time statements and leave requests; employees were paid the amounts authorized; leave taken was properly accounted for; and raises, promotions, and appointments were adequately supported and in compliance with State Civil Service rules.

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### Non-State Subrecipient Monitoring

Approximately 76% of federal funds received by LCLE were distributed to non-state subrecipients in fiscal year 2021. We obtained an understanding of the LCLE’s policies and procedures related to subrecipient monitoring and reviewed support for selected subrecipient expenditures for the period July 1, 2021, through May 31, 2022. Based on the results of our procedures, LCLE had adequate controls to ensure that subrecipients were properly monitored and expenditures were properly approved, adequately supported, and in compliance with program guidelines.

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## **Crime Victim's Assistance Program Expenditures**

The CVA program compensates agencies who provide direct services to victims of crime. Priority is given to victims of sexual assault, spousal abuse, child abuse, and underserved victims of violent crimes. Approximately 67% and 70% of LCLE's total federal funds received for fiscal years 2021 and 2022, respectively, was through the CVA program (AL 16.575).

We obtained an understanding of LCLE's controls over the CVA program. We reviewed support for selected awards for the period July 1, 2021 through May 31, 2022. Based on the results of our procedures, LCLE had adequate controls to ensure CVA awards were approved, adequately supported, and allowable in accordance with program guidelines.

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## **Crime Victims Reparations Program Awards**

The CVR program compensates victims of crime for economic losses involving personal injury and compensates victims' dependents in cases of death. It also permits recovery for economic losses incurred as a result of a good faith effort to prevent a crime. The CVR program is financed by federal funds through the Crime Victim Compensation program (AL 16.576); funds from the Louisiana Department of Public Safety and Corrections under the justice reinvestment initiative; and from fines levied on criminal court cases in accordance with the Crime Victims Reparations Act.

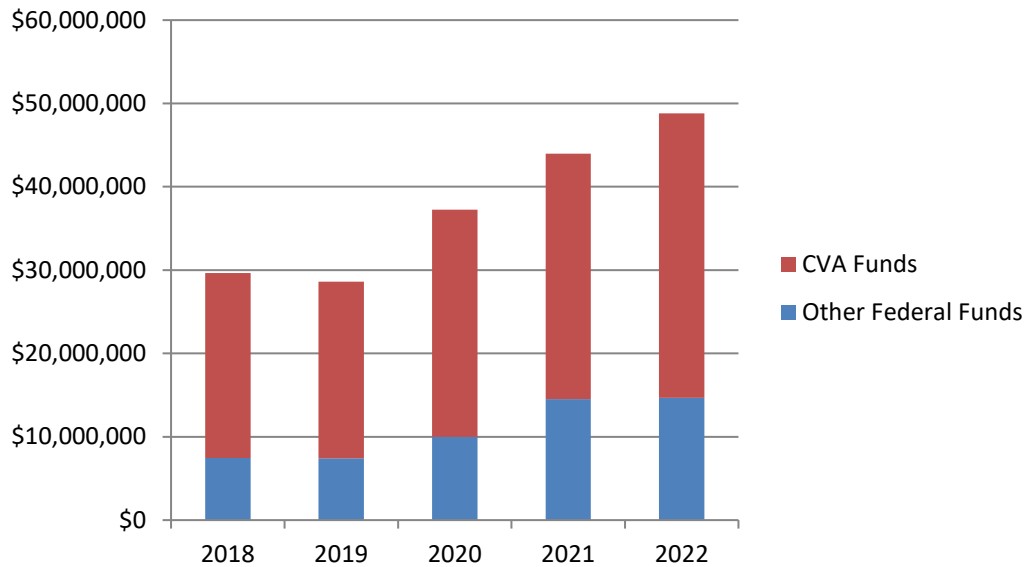
We obtained an understanding of LCLE's controls over the CVR program. We reviewed support for selected awards for the period July 1, 2020, through February 28, 2022. Based on the results of our procedures, LCLE had adequate controls to ensure that CVR awards were approved, adequately supported, and allowable in accordance with program guidelines.

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## **Trend Analysis**

We compared the most current and prior-year financial activity using LCLE's Annual Fiscal Reports and/or system-generated reports and obtained explanations from LCLE's management for any significant variances. We also prepared an analysis of LCLE's federal funds expended during fiscal year 2018 through fiscal year 2022 (Exhibit 1). Federal funds have steadily increased each year since 2019. These increases are primarily due to additional funding received for the CVA program (AL 16.575), LCLE's largest federally-funded program.

**Exhibit 1**  
**Federally Funded Program Expenditures by Fiscal Year**



**Source:** Schedules of Expenditures of Federal Awards and LaGov Reports

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

Respectfully submitted,

Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

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LCLE 2022



## APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the Louisiana Commission on Law Enforcement (LCLE) for the period from July 1, 2020, through June 30, 2022. Our objective was to evaluate certain controls LCLE uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review the LCLE's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. The LCLE's accounts are an integral part of the state of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated LCLE'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 LCLE.
- Based on the documentation of LCLE's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to payroll expenditures, non-state subrecipient monitoring, Crime Victim's Assistance program expenditures, and Crime Victims Reparations program awards.
- We compared the most current and prior-year financial activity using LCLE's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from LCLE's management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at LCLE, and not to provide an opinion on the effectiveness of LCLE'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 purpose.