



Report Highlights

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

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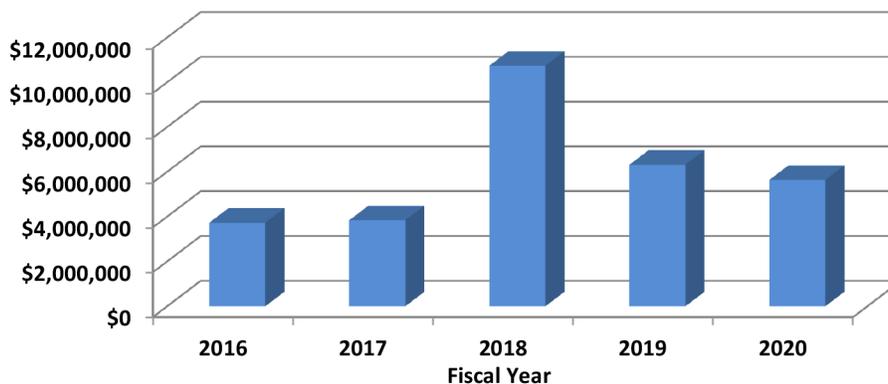
Why We Conducted This Audit

We performed certain procedures at the Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) as part of the 2020 Single Audit of the State of Louisiana.

What We Found

- OJJ received reimbursement for expenditures that were unallowable and outside the period of performance under the Coronavirus Relief Fund (CRF), per federal program rules and guidance. Audit procedures disclosed the following:
 - For residential facilities caring for juveniles in OJJ’s custody, \$363,183 of the \$3,789,912 contract costs paid with CRF funds were also reimbursed by Foster Care federal funds, which is not allowable.
 - Auditors reviewed payroll expenditures from March 1, 2020, through May 31, 2020, included on the March 2020 and June 2020 quarterly administrative invoices. Auditors determined that a percentage of OJJ salary and benefit costs were paid by both CRF and Foster Care federal funds totaling \$247,658, which is not allowable.
 - One residential facility payment of \$8,385, not associated with a contract, was for dates of service in January 2020, which is outside of the period of performance for CRF.
- For the second consecutive audit, OJJ did not adequately review Foster Care invoices submitted to the Department of Children and Family Services (DCFS) for reimbursement to ensure billings were made for eligible Foster Care expenditures. In total, there were \$2,673 in overpayments and \$5,049 in underpayments.
- As shown below, we prepared an analysis of OJJ’s Foster Care reimbursements from DCFS over the past five fiscal years. Revenues were lower in fiscal years 2016 and 2017, due to a rate methodology issue for residential facilities that prevented OJJ from being reimbursed for cost of care services. This issue was resolved in fiscal year 2018, and reimbursements for fiscal years 2016 and 2017 are seen in the fiscal year 2018 increase. Revenues decreased in fiscal year 2020 because OJJ could not be reimbursed for the residential facilities that lacked appropriate criminal background checks for adults working in the facilities.

Five-Year Trend in Foster Care Revenues



Source: Business Objects Reports

View the full report, including management’s responses, at www.lla.la.gov.