



Report Highlights

Department of Public Safety and Corrections – Corrections Services

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Financial Audit Services • June 2022

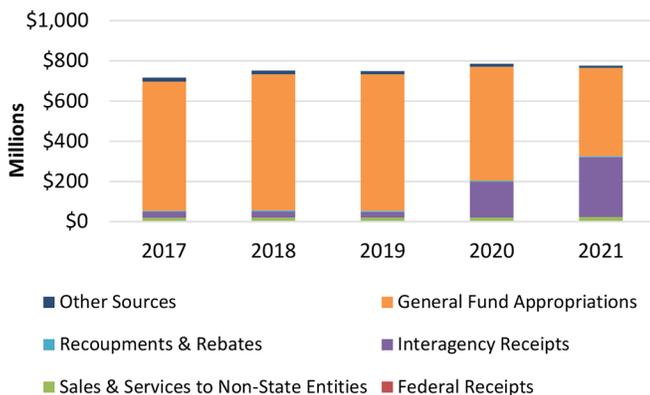
Why We Conducted This Audit

We performed certain procedures at the Department of Public Safety and Corrections – Corrections Services (Department) as a part of the Single Audit of the State of Louisiana, and to evaluate the Department’s accountability over public funds for the period July 1, 2020, through June 30, 2021.

What We Found

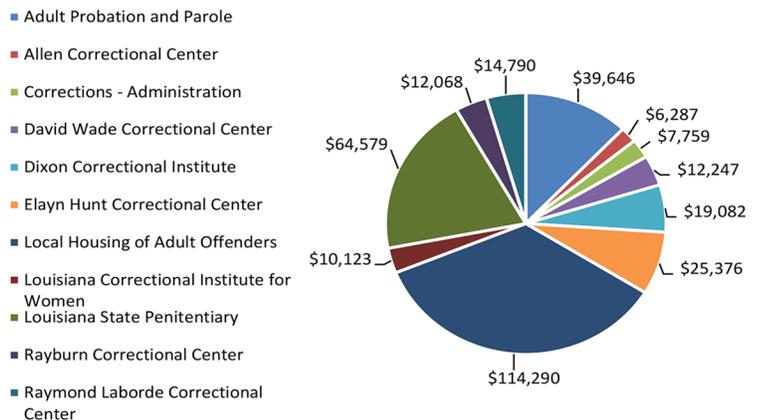
- The prior-year finding Noncompliance with Coronavirus Relief Fund (CRF) Requirements has been resolved.
- We performed procedures on the CRF major federal program at the Louisiana State Penitentiary, Adult Probation and Parole, and Local Housing of Adult Offenders within the Department and on the status of the prior finding in the Summary Schedule of Prior Audit Findings. Based on the results of these procedures, we did not report any current-year findings and the Summary Schedule of Prior Audit Findings is materially correct, as adjusted.
- In analyzing revenue trends over the past five fiscal years, we noted that revenue was fairly consistent from fiscal year 2017 to 2019, but interagency receipts increased by \$149 million, or 544%, in fiscal year 2020 and increased by \$119 million, or 67%, in fiscal year 2021, as shown in Exhibit 1, mainly due to Coronavirus Aid, Relief, and Economic Security (CARES) Act Funds received through the Governor’s Office of Homeland Security and Emergency Preparedness, for multiple facilities within the Department. Funds totaling \$326 million were submitted to the Division of Administration (DOA) as federal program expenditures, for the period ending June 30, 2021, as shown in Exhibit 2. The Department did not receive any CRF program funds for FY 2022.

Exhibit 1
Revenues, by Fiscal Year



Source: System generated Business Objects reports

Exhibit 2
Total FY 2021 Reimbursement by Facility (in thousands)



Source: Department federal reimbursement reports submitted to the DOA