



Report Highlights

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

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Financial Audit Services • April 2023

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 a part of the 2022 Single Audit of the State of Louisiana.

What We Found

- OJJ did not adequately review Foster Care invoices submitted to the Department of Children and Family Services for reimbursement to ensure billings were accurately calculated. Based on the methodology used, there was \$128,236 in overpayments considered questioned costs.
- We performed procedures on OJJ's major federal program, Foster Care – Title IV-E (AL 93.658), for the year ended June 30, 2022, as a part of the 2022 Single Audit. Based on the results of these procedures, we did not report any findings, other than that noted above.

View the full report, including management's response, at www.la.gov.