



Report Highlights

Louisiana Department of Justice

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Why We Conducted This Work

We performed certain procedures at the Louisiana Department of Justice (DOJ) to evaluate certain controls that the DOJ uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2020, through June 30, 2022.

What We Found

- The DOJ did not have adequate controls in place to ensure that proceeds received were classified timely to the Legal Support Fund (the fund) within the state's accounting records or to ensure timely notification of deposits into the fund to the State Treasurer, the Joint Legislative Committee on the Budget (JLCB), and the Commissioner of Administration in accordance with Louisiana Revised Statute (R.S.) 49:259B(2).
- The DOJ did not remit deposits held within the Going-Out-of-Business (GOB) Escrow Fund for more than one year to the Unclaimed Property division of the State Treasury in accordance with R.S. 51:51E and 51:51G. As of June 30, 2022, there were \$65,167 of deposits within the GOB Escrow Fund that were held within the fund for more than one year, and as such, should have been remitted to Unclaimed Property.
- We performed procedures relating to the internal audit function, the Legal Support Fund, payroll and personnel, professional service contracts, the GOB Escrow Fund, LaGov user access, and Livingston Building access. Except as noted above, we found that those controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

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