

DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS –  
YOUTH SERVICES – OFFICE OF JUVENILE JUSTICE

STATE OF LOUISIANA



FINANCIAL AUDIT SERVICES  
MANAGEMENT LETTER  
ISSUED APRIL 6, 2022

**LOUISIANA LEGISLATIVE AUDITOR  
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# Louisiana Legislative Auditor

Michael J. “Mike” Waguespack, CPA

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



April 2022

Audit Control # 80210106

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## Introduction

As a part of the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2021, we performed procedures at the Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) to evaluate the effectiveness of OJJ’s internal controls over a major federal program; and to determine whether OJJ complied with applicable laws and regulations. In addition, we determined whether management has taken actions to correct the findings reported in the prior year.

## Results of Our Procedures

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### Follow-up on Prior-year Findings

Our auditors reviewed the status of the prior-year findings reported in the OJJ management letter dated June 30, 2021. We determined that management has resolved the prior-year findings related to Control Weakness over and Noncompliance with Coronavirus Relief Fund and Control Weakness over Foster Care Billings.

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### Federal Compliance - Single Audit of the State of Louisiana

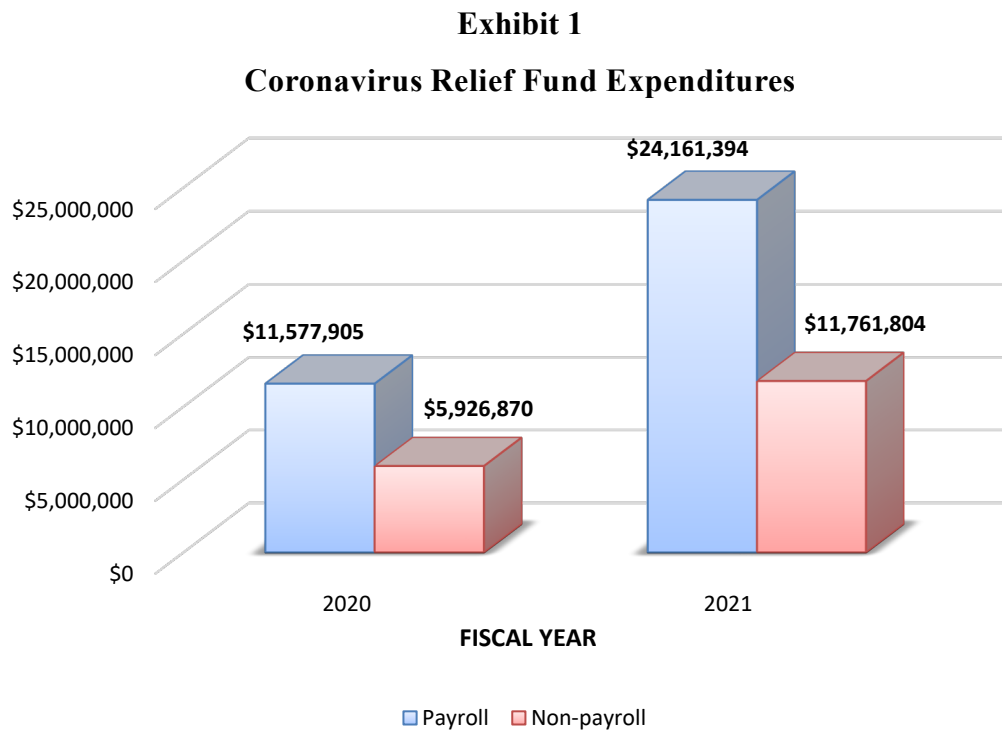
As a part of the Single Audit for the year ended June 30, 2021, we performed internal control and compliance testing as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on OJJ’s major federal program, Coronavirus Relief Fund (AL 21.019).

Those tests included evaluating the effectiveness of OJJ’s internal controls designed to prevent or detect material noncompliance with program requirements and tests to determine whether OJJ complied with applicable program requirements. In addition, we performed procedures on information submitted by OJJ to the Division of Administration’s Office of Statewide Reporting and Accounting Policy on the status of the prior-year findings for the preparation of the state’s Summary Schedule of Prior Audit Findings, as required by Uniform Guidance.

OJJ’s information submitted for the preparation of the state’s Summary Schedule of Prior Audit Findings, as adjusted, is materially correct.

## Trend Analysis

We compared the most current and prior-year financial activity using OJJ’s Annual Fiscal Reports and/or system-generated reports and obtained explanations from OJJ’s management for any significant variances. We also prepared an analysis of the Coronavirus Relief Fund (CRF) expenditures over the past two fiscal years. CRF expenditures increased from \$17.5 million in fiscal year 2020 to \$36 million in fiscal year 2021, due to CRF funds received through the Governor’s Office of Homeland Security and Emergency Preparedness. Federal program expenditures in an amount equal to revenues were submitted to the Division of Administration (DOA) for the period ending June 30, 2021. The exhibit below displays the OJJ payroll and non-payroll expenditures that were covered using CRF funds.



Source: OJJ federal reimbursement reports submitted to the DOA

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## Other Report

On May 19, 2021, a report was issued by Louisiana Legislative Auditor's Performance Audit Services titled *Response to the COVID-19 Pandemic in Secure Care Facilities*, (Control #40200019). This report provides the results of the evaluation of OJJ's response to the COVID-19 pandemic in its secure care facilities and includes information on the issues and challenges OJJ experienced. This report is available on the Louisiana Legislative Auditor's website.

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

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA  
Legislative Auditor

BP:AD:RR:EFS:aa

OJJ2021



## APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) for the period from July 1, 2020, through June 30, 2021, to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures, summarized below, are related to the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2021.

- We evaluated OJJ’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 OJJ.
- We performed procedures on the Coronavirus Relief Fund (AL 21.019) for the year ended June 30, 2021, as a part of the 2021 Single Audit.
- We performed procedures on the status of the prior-year findings for the preparation of the state’s Summary Schedule of Prior Audit Findings for the year ended June 30, 2021, as a part of the 2021 Single Audit.
- We compared the most current and prior-year financial activity using OJJ’s Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from OJJ’s management for significant variances.

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

We did not audit or review OJJ’s Annual Fiscal Report, and accordingly, we do not express an opinion on that report. OJJ’s accounts are an integral part of the state of Louisiana’s Annual Comprehensive Financial Report, upon which the Louisiana Legislative Auditor expresses opinions.