



## Report Highlights

### Department of Public Safety & Corrections – Youth Services – Office of Juvenile Justice

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#### Why We Conducted This Work

We performed certain procedures at the Department of Public Safety and Corrections – Youth Services – Office of Juvenile Justice (OJJ) to evaluate certain controls that OJJ uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2022, through June 30, 2024.

#### What We Found

- The prior-years findings related to Inadequate Controls over Time and Attendance and Control Weakness Related to Foster Care Billings have been resolved.
- We evaluated the controls and transactions relating to independent living expenditures, miscellaneous operating services expenditures, and payroll and personnel expenditures. We found these controls provided reasonable assurance of accountability over public funds for the period examined.

View the full report at [www.la.la.gov](http://www.la.la.gov).