

LOUISIANA COMMISSION ON LAW ENFORCEMENT  
AND ADMINISTRATION OF CRIMINAL JUSTICE  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED SEPTEMBER 12, 2012

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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$3.87. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at [www.la.la.gov](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 3326 or Report ID No. 80120067 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

July 26, 2012

**LOUISIANA COMMISSION ON LAW ENFORCEMENT  
AND ADMINISTRATION OF CRIMINAL JUSTICE  
STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (Commission) for the period from July 1, 2010, through June 30, 2012.

- Our auditors obtained and documented a basic understanding of the Commission's operations and system of internal controls through inquiry, observation, and review of the Commission's policies and procedures documentation, including a review of the laws and regulations applicable to the Commission.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the Commission's annual fiscal reports and/or system-generated reports and obtained explanations from Commission management for any significant variances.
- Based on the documentation of the Commission's controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to the indirect cost reimbursement process for administered federal programs and the monitoring of entities receiving federal funds through the Commission as a subrecipient. We also compared federal to non-federal revenues received by the Commission since fiscal year 2007 for informational purposes.

Based on the application of these procedures, we found no matters that require disclosure in this report. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

The Annual Fiscal Report of the Commission was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The Commission's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

This report is intended solely for the information and use of the Commission, its management, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Daryl G. Purpera".

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

CML:RR:BQD:THC:ch