



Report Highlights

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

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Why We Conducted This Audit

We conducted certain procedures at the Office of Juvenile Justice (OJJ) as part of the Single Audit of the State of Louisiana and to evaluate its accountability over public funds.

What We Found

- For the second consecutive audit, OJJ did not perform timely reconciliations of its monthly bank statements for the imprest account. In addition, one individual has access to the checks, prints the checks, prepares the replenishments, and reconciles the bank statements.
- OJJ has inadequate controls over revenue related to collection and recording of support payments for juvenile offenders. We discovered posting errors in the statewide accounting system and in OJJ's tracking system, inadequate segregation of duties and the lack of an effective reconciliation process.
- OJJ did not establish adequate controls over the monitoring and deactivation of user access in the state's Integrated Statewide Information System (ISIS) Advantage Financial System (AFS). Sixteen of 58 employees still had access but were no longer employed by OJJ.
- OJJ does not have control procedures to prevent doing business with federally debarred or suspended vendors in the Foster Care program, although no debarred vendors were detected by auditors.

