



Report Highlights

Department of Public Safety and Corrections - Corrections Services

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Financial Audit Services • July 2014

Why We Conducted This Audit

We conducted certain procedures at the Department of Public Safety and Corrections – Corrections Services to evaluate its accountability over public funds for the period of July 1, 2013 through June 25, 2014.

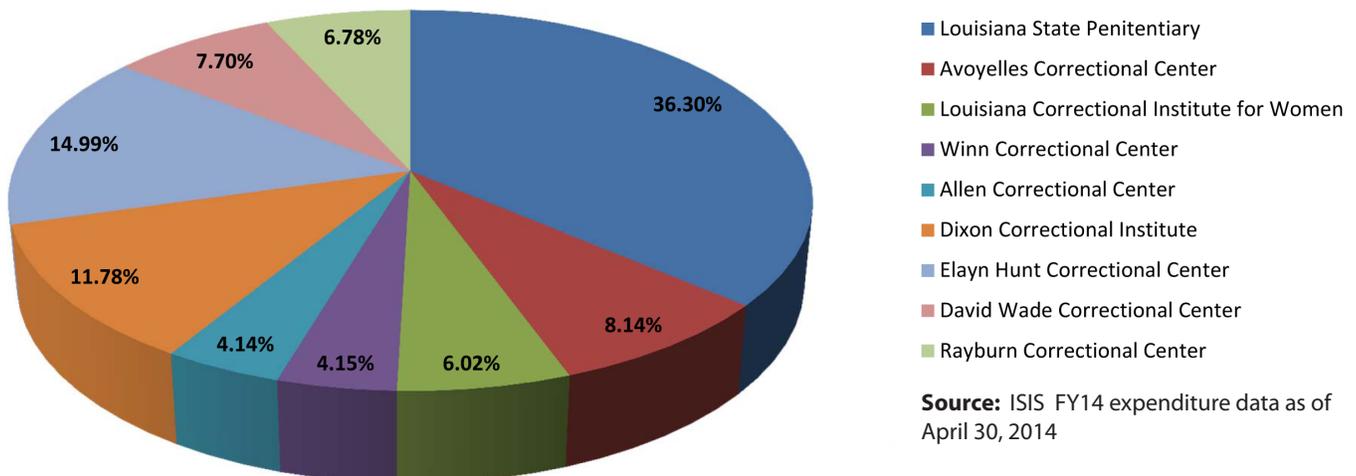
What We Found

We evaluated Corrections Services’ controls and compliance relating to cash, inventory, movable property, probation and parole fee collections, payroll expenditures, non-payroll expenditures (FuelTrac, prisoner health care payments, and sheriff’s housing), and IT user controls. Our procedures determined that Corrections Services had adequate controls over the areas tested and complied with appropriate laws, except in the area of property control.

Our procedures disclosed the following:

- Twelve weapons and 39 bulletproof vests were identified as unlocated during our review of the Corrections Services’ most recent Annual Property Certifications. Sensitive items should be adequately monitored to safeguard against loss or theft and an emphasis should be placed on locating these items to prevent improper use. Management concurred with the finding.
- Corrections Services does not have procedures in place to report misappropriations of property to the legislative auditor and the local district attorney as required by Louisiana Revised Statute 24:523. Thefts involving three firearms, a bulletproof vest, miscellaneous equipment, and bullets were not reported, as required by statute. However, the thefts were reported to local law enforcement. Management did not concur with the finding.
- We scheduled expenditures per state correctional facility for the current fiscal year as of the end of April 2014 for informational purposes. As expected, Louisiana State Penitentiary has the largest amount of expenditures as it houses approximately one-third of total offenders housed in state facilities.

Percentage of Expenditures per State Correctional Facilities



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