

CORRECTIONS SERVICES  
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED AUGUST 31, 2011

**LOUISIANA LEGISLATIVE AUDITOR  
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This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Five copies of this public document were produced at an approximate cost of \$19.55. 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. 3342 or Report ID No. 80110038 for additional information.

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Our procedures at the Department of Public Safety and Corrections, Corrections Services (department) for the period July 1, 2010, through June 30, 2011, disclosed the following:

- No reportable findings involving internal control and its operations were identified.
- No reportable findings of noncompliance with applicable laws and regulations or other matters were identified.

This report is a public report and has been distributed to state officials. We appreciate the department's assistance in the successful completion of our work.

### **Background**

The department was created in accordance with Title 36, Chapter 9 of the Louisiana Revised Statutes of 1950 as a part of the executive branch of state government and is charged with corrections services within the State of Louisiana. The administration is domiciled in Baton Rouge.

There are twelve state owned facilities, two of which are privately managed. Avoyelles Correctional Center, B.B. "Sixty" Rayburn Correctional Center, C. Paul Phelps Correctional Center, David Wade Correctional Center, Dixon Correctional Institute, Elayn Hunt Correctional Center, Forcht Wade Correctional Center, J. Levy Dabadie Correctional Center, Louisiana Correctional Institute for Women, and Louisiana State Penitentiary are all owned and operated by the department. Allen Correctional Center and Winn Correctional Center are owned by the department, but are privately managed. Allen and Winn Correctional Centers are operated based on contracts with The GEO Group Incorporated and Corrections Corporation of America, respectively.

The department is also responsible for the Probation and Parole unit and the operation of Prison Enterprises. Prison Enterprises uses inmate labor to provide goods and services to state government, local governments, and nonprofit organizations. This practice lowers the operating costs of these organizations and also teaches inmates skills and good working habits. Prison Enterprises has multiple locations at the state correctional facilities throughout the state of Louisiana that contain manufacturing, agricultural and service operations.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

August 17, 2011

**CORRECTIONS SERVICES  
DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of Public Safety and Corrections, Corrections Services (department) for the period from July 1, 2010, through June 30, 2011.

- Our auditors obtained and documented a basic understanding of the department's operations and system of internal controls through inquiry, observation, and review of the department's policies and procedures documentation, including a review of the related laws and regulations applicable to the department.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using system-generated reports and obtained explanations from department management of any significant variances.
- Based on the documentation of the department's controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to cash in bank accounts; inventory; movable property; certain self-generated revenues; payroll expenditures; and certain nonpayroll expenditures, including housing of state prisoners by sheriffs, professional services, travel, LaCarte card purchases, and principal and interest payments on outstanding bonds.

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 Reports of the department were not audited or reviewed by us, and, accordingly, we do not express an opinion on those reports. The department'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 department and its management, others within the department, 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

ALE:RRR:BQD:THC:dl

DPS-CS 2011