



Report Highlights

Louisiana Commission on Law Enforcement and Administration of Criminal Justice

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Why We Conducted This Audit

We conducted certain procedures at the Louisiana Commission on Law Enforcement and Administration of Criminal Justice (Commission) to evaluate its accountability over public funds and compliance with state law for the period July 1, 2012 through June 30, 2014.

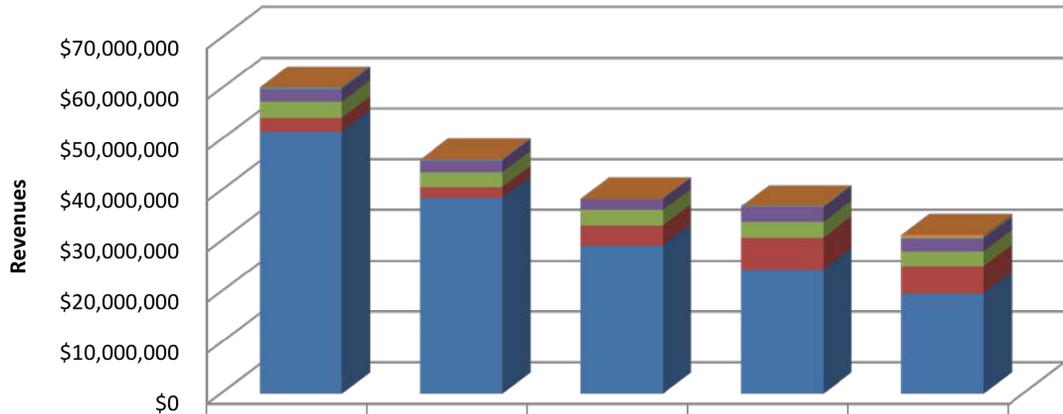
What We Found

We evaluated controls and transactions relating to the proper handling of audit fees in federal program billings, the monitoring of entities receiving federal funds through the Commission as a subrecipient, time and attendance records, the use of travel cards and Fueltrac, and compliance with laws related to the Division of Administration’s Boards and Commissions database. We found these controls provided reasonable assurance of accountability over public funds for the period examined.

In evaluating sources of revenue received over the past five years, we noted the most significant change was a 62% decrease in federal funds since fiscal year 2010. This is mainly due to the decrease in American Recovery and Reinvestment Act of 2009 funds, as those one-time funds have been expended.

Trends of Revenues Over the Past Five Years

Source: FY 2010 to
FY 2014 Schedule 1,
Annual Fiscal Reports



	2010	2011	2012	2013	2014
Innocence Compensation Fund	\$0	\$0	\$0	\$0	\$525,733
Drug Abuse Education and Treatment Fund	\$348,865	\$185,701	\$24,562	\$205,264	\$209,313
Crime Victims' Reparations	\$2,376,237	\$2,286,886	\$2,253,967	\$2,888,822	\$2,436,221
Tobacco Tax Health Care Fund	\$3,159,135	\$2,869,803	\$3,044,102	\$3,083,164	\$2,912,425
General Fund	\$2,757,553	\$2,125,218	\$3,939,756	\$6,326,431	\$5,421,854
Federal	\$51,625,461	\$38,619,733	\$29,167,666	\$24,405,893	\$19,714,859

View the full report at www.lla.la.gov.