



# Report Highlights

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

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### Why We Conducted This Audit

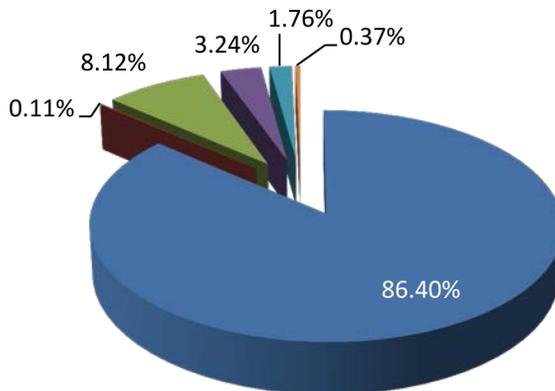
We conducted certain procedures at the Department of Public Safety and Corrections - Youth Services - Office of Juvenile Justice (OJJ) as part of the Single Audit of the State of Louisiana and to evaluate its accountability over public funds for the period July 1, 2011, through June 30, 2013.

### What We Found

We evaluated OJJ's controls and compliance relating to cash, self-generated revenues, contract payments, payroll expenditures, and IT user controls. We found those controls provided reasonable accountability over public funds for the period examined. We also performed internal control and compliance testing on the Foster Care - Title IV-E federal program.

**Our procedures disclosed that OJJ did not properly review the program reimbursement requests, resulting in an estimated \$1.6 million in underbilled federal funds and overbillings of \$138,762, which may need to be returned to the federal grantor.**

In an analysis of OJJ revenues, we found that of \$110.3 million in total revenue, OJJ receives nearly 87%, or \$95.3 million, in state general fund appropriations. Of \$12.5 million in interagency revenues, \$9.0 million are federal funds received from other state agencies, of which 71%, or \$6.4 million, is for the Foster Care - Title IV-E program.

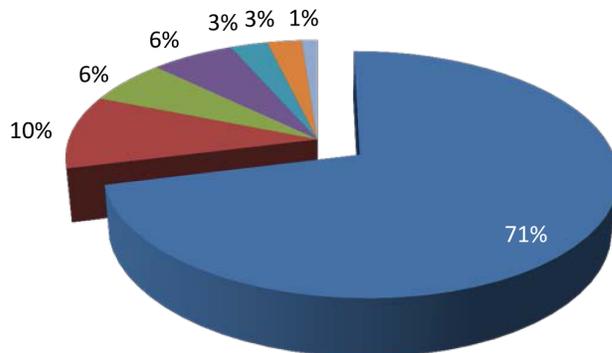


**FY13 Revenue by Source**

Source: FY13 Business Objects Reports

- State General Fund
- Youth Development/Offender Management
- Interagency Transfers - Federal
- Interagency Transfers - State
- Federal Aid
- Self-Generated

### FY13 IAT Federal Revenue by Program



- Foster Care Title IV-E
- Temporary Assistance for Needy Families
- Title I and Title II-A
- National School Lunch Program
- Gustav and Isaac
- Residential Substance Abuse Treatment
- Juvenile Accountability Block Grant

Source: FY13 Business Objects Reports