



Report Highlights

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

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Why We Conducted This Audit

We performed 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 OJJ’s accountability over public funds for the period July 1, 2013 through June 30, 2014.

What We Found

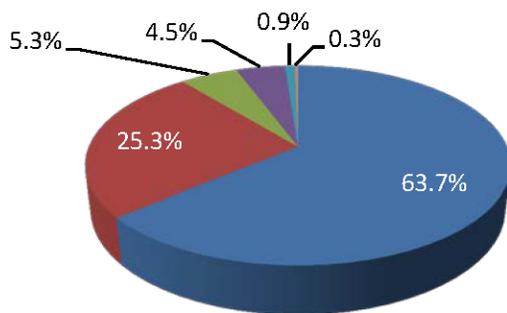
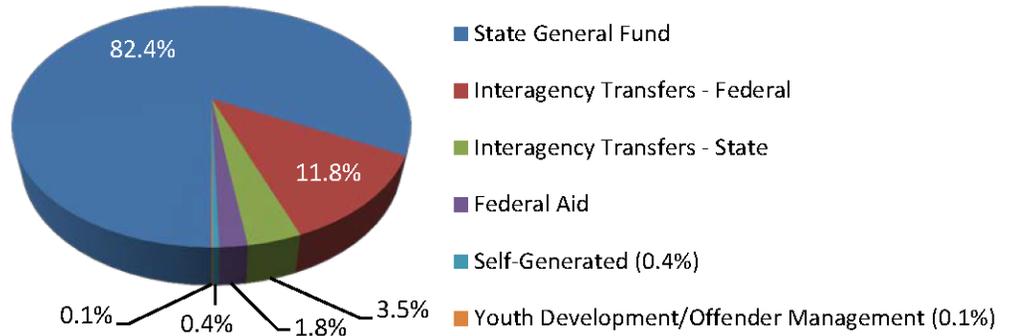
We performed internal control and compliance testing on the Foster Care Title IV-E (Foster Care) federal program at OJJ. Our procedures disclosed the following:

- OJJ did not have adequate controls over Foster Care reimbursement requests, resulting in an estimated \$424,489 net underbilling of federal funds.
- OJJ did not have adequate support for rates used in making Foster Care maintenance payments totaling \$2.4 million to six residential care facilities in fiscal year 2014.

In an analysis of OJJ revenues, we found that of \$111.2 million in total revenue, OJJ received 82.4%, or \$91.6 million, in state general fund appropriations. Of \$17.0 million in interagency (IAT) revenues, \$13.1 million are federal funds received from other state agencies, of which 63.7%, or \$8.4 million, is for the Foster Care program.

Fiscal Year (FY) 2014 Revenue, by Source

Source: FY 14 OJJ Annual Fiscal Report



- Foster Care Title IV-E
- Temporary Assistance for Needy Families
- Title I and Title II
- National School Lunch
- Juvenile Accountability Block Grant (0.9%)
- Juvenile Justice Delinquency Prevention and Residential Substance Abuse Treatment (0.3%)

Fiscal Year (FY) 2014 IAT Federal Revenue, by Source

Source: FY 14 Business Objects Report

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