

LOUISIANA COMMISSION ON LAW ENFORCEMENT  
AND ADMINISTRATION OF CRIMINAL JUSTICE  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED JUNE 23, 2010

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

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 \$13.60. 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. 3326 or Report ID No. 80100035 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

May 20, 2010

**LOUISIANA COMMISSION ON LAW ENFORCEMENT  
AND ADMINISTRATION OF CRIMINAL JUSTICE  
STATE OF LOUISIANA  
Baton Rouge, Louisiana**

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Louisiana Commission on Law Enforcement and Administration of Criminal Justice for the period from July 1, 2008, through May 20, 2010. Our procedures included (1) a review of the commission's internal controls; (2) tests of financial transactions; and (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities. 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.

Specifically, we interviewed management personnel and selected commission personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Report of the Louisiana Commission on Law Enforcement and Administration of Criminal Justice was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The commission's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

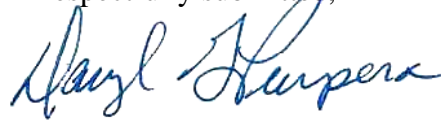
Based on the application of the procedures referred to previously, we found no matters that require disclosure in this report.

In addition, we have included a Budgetary Comparison Schedule, which was prepared from the Annual Fiscal Report of the Louisiana Commission on Law Enforcement and Administration of Criminal Justice and from additional data in the Integrated Statewide Information System (ISIS), the state's accounting system. The schedule is presented as additional information but has not been subjected to auditing procedures.

LOUISIANA COMMISSION ON LAW ENFORCEMENT  
AND ADMINISTRATION OF CRIMINAL JUSTICE \_\_\_\_\_

This report is intended solely for the information and use of the commission, its management, 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 that reads "Daryl G. Purpera". The signature is written in a cursive style with a large, prominent initial "D".

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

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BUDGETARY COMPARISON SCHEDULE (UNAUDITED)

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UNAUDITED

**EXECUTIVE DEPARTMENT  
AGENCY 129 - LOUISIANA COMMISSION ON LAW ENFORCEMENT  
AND ADMINISTRATION OF CRIMINAL JUSTICE**

**Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2009**

**APPROPRIATED REVENUES:**

|   | TOTAL BEFORE<br>ADJUSTMENTS | AGENCY<br>ADJUSTMENTS | ADJUSTED<br>TOTAL   | REVISED<br>BUDGET   | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|---|-----------------------------|-----------------------|---------------------|---------------------|--|
| General Fund - direct                   | \$3,200,685                 |                       | \$3,200,685         | \$3,333,779         | (\$133,094)                            |
| General Fund - fees & self generated    | 1,250,385                   |                       | 1,250,385           | 1,540,010           | (289,625)                              |
| General Fund - interagency transfers    | 90,264                      |                       | 90,264              | 187,017             | (96,753)                               |
| Federal funds                           | 35,762,563                  | \$584,048             | 36,346,611          | 35,034,464          | 1,312,147                              |
| Crime Victims Reparations Fund          | 1,776,914                   |                       | 1,776,914           | 1,947,632           | (170,718)                              |
| Tobacco Tax Health Care Fund            | 3,080,347                   |                       | 3,080,347           | 3,345,552           | (265,205)                              |
| Drug Abuse Education and Treatment Fund | 309,526                     |                       | 309,526             | 736,440             | (426,914)                              |
| <b>Total Appropriated Revenues</b>      | <b>\$45,470,684</b>         | <b>\$584,048</b>      | <b>\$46,054,732</b> | <b>\$46,124,894</b> | <b>(\$70,162)</b>                      |

**APPROPRIATED EXPENDITURES:**

|   | FEDERAL<br>PROGRAMS | STATE<br>PROGRAMS  | TOTAL               |
|---|---------------------|--------------------|---------------------|
| Salaries                                | \$1,074,725         | \$926,554          | \$2,001,279         |
| Other compensation                      | 79,496              | 45,110             | 124,606             |
| Related benefits                        | 418,604             | 345,714            | 764,318             |
| Travel & training                       | 91,469              | 37,890             | 129,359             |
| Operating services                      | 91,573              | 89,199             | 180,772             |
| Supplies                                | 23,246              | 28,970             | 52,216              |
| Professional services                   | 63,238              | 1,004,476          | 1,067,714           |
| Other charges                           | 22,435,094          | 6,464,505          | 28,899,599          |
| Capital outlay                          | 21,621              | 52,248             | 73,869              |
| Interagency transfers                   | 904,714             | 175,375            | 1,080,089           |
| <b>Total appropriated expenditures</b>  |                     |                    |                     |
| before adjustments                      | 25,203,780          | 9,170,041          | 34,373,821          |
| System adjustments                      | (1,073,198)         | (555)              | (1,073,753)         |
| Agency adjustments                      | 584,048             |                    | 584,048             |
| <b>Total Appropriated Expenditures</b>  | <b>24,714,630</b>   | <b>9,169,486</b>   | <b>33,884,116</b>   |
| <b>Revised Budget</b>                   | <b>35,859,055</b>   | <b>10,265,839</b>  | <b>46,124,894</b>   |
| <b>Variance Favorable (Unfavorable)</b> | <b>\$11,144,425</b> | <b>\$1,096,354</b> | <b>\$12,240,779</b> |

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

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