

DEPARTMENT OF JUSTICE  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED OCTOBER 13, 2010

**LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

**LEGISLATIVE AUDIT ADVISORY COUNCIL**

SENATOR EDWIN R. MURRAY, CHAIRMAN  
REPRESENTATIVE NOBLE E. ELLINGTON, VICE CHAIRMAN

SENATOR NICHOLAS "NICK" GAUTREAUX  
SENATOR WILLIE L. MOUNT  
SENATOR BEN W. NEVERS, SR.  
SENATOR JOHN R. SMITH  
REPRESENTATIVE CAMERON HENRY  
REPRESENTATIVE CHARLES E. "CHUCK" KLECKLEY  
REPRESENTATIVE ANTHONY V. LIGI, JR.  
REPRESENTATIVE CEDRIC RICHMOND

**LEGISLATIVE AUDITOR**

DARYL G. PURPERA, CPA, CFE

**DIRECTOR OF FINANCIAL AUDIT**

THOMAS H. COLE, CPA

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. Six copies of this public document were produced at an approximate cost of \$16.92. 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. 3503 or Report ID No. 80100044 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Wayne "Skip" Irwin, Administration Manager, at 225-339-3800.

	Page
Procedural Summary.....	3
Procedural Report .....	5
Budgetary Comparison Schedule (Unaudited) .....	9



Our procedures at the Department of Justice for the period July 1, 2008, through June 30, 2010, disclosed:

- The findings identified in the prior year report on the Department of Justice, dated January 21, 2009, relating to an ineffective internal audit function and inadequate controls over cash advances have been resolved by management.
- No findings involving internal control and its operations that are necessary to bring to management's attention were identified.
- No findings of noncompliance with applicable laws and regulations or other matters that are required to be reported were identified.

This work did not constitute an audit under auditing standards. 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.

This page is intentionally blank.



LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

August 25, 2010

**DEPARTMENT OF JUSTICE**  
**STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Department of Justice for the period from July 1, 2008, through June 30, 2010.

- Our auditors obtained and documented a basic understanding of the Department of Justice'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 the department's annual fiscal reports and/or system-generated reports and obtained explanations from department management for any significant variances.
- Our auditors reviewed the status of all findings identified in the prior engagement. In our prior report on the Department of Justice, dated January 21, 2009, we reported findings relating to an ineffective internal audit function and inadequate controls over cash advances (related to activities of the annual justice of the peace and constable training course).
- Our auditors prepared a Budgetary Comparison Schedule for the Department of Justice for the fiscal year ended June 30, 2010, using the Annual Fiscal Report of the department and from additional data in the Integrated Statewide Information System (ISIS), the state's accounting system. This schedule is presented as additional information but has not been subjected to auditing procedures.

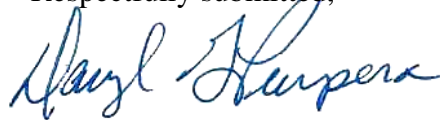
Based on the application of these procedures, we have determined the prior year findings on ineffective internal audit function and inadequate controls over cash advances have been resolved by management. Furthermore, we found no current year matters relating to the above procedures that should be communicated to management.

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 Report of the Department of Justice was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. 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 for the information and use of the department and its management, others within the department, and the Louisiana Legislature. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

LMN:CGEW:BQD:THC:dl

DOJ 2010



\_\_\_\_\_ BUDGETARY COMPARISON SCHEDULE (UNAUDITED)

Page

Agency 141 - Office of the Attorney General .....9



UNAUDITED

**DEPARTMENT OF JUSTICE  
AGENCY 141 - OFFICE OF THE ATTORNEY GENERAL**

**Budgetary Comparison Schedule  
For the Fiscal Year Ended June 30, 2010**

**APPROPRIATED REVENUES:**

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General Fund - direct	\$7,569,263		\$7,569,263	\$7,570,812	(\$1,549)
General Fund - fees and self-generated	1,959,564		1,959,564	3,311,091	(1,351,527)
General Fund - interagency transfers	25,370,409		25,370,409	30,802,839	(5,432,430)
Federal aid	4,336,011		4,336,011	6,230,832	(1,894,821)
Department of Justice Debt Collection Fund	1,154,082		1,154,082	1,214,391	(60,309)
Department of Justice Legal Support Func	518,868		518,868	844,223	(325,355)
Insurance Fraud Investigation Func	498,469		498,469	498,469	
Medical Assistance Program Fraud Detection Func	699,531		699,531	891,130	(191,599)
Overcollections Fund	103,726		103,726	107,606	(3,880)
Pari-mutuel Live Racing Facility Gaming Control Fun	630,004		630,004	816,842	(186,838)
Riverboat Gaming Enforcement Func	2,525,275		2,525,275	2,604,293	(79,018)
Sex Offender Registry Technology Func	755,382		755,382	755,382	
Tobacco Control Special Fund	42,069		42,069	200,000	(157,931)
Tobacco Settlement Enforcement Func	377,488		377,488	435,535	(58,047)
Video Draw Poker Device Fund	1,537,455		1,537,455	2,111,905	(574,450)
<b>Total Appropriated Revenues</b>	<b>\$48,077,596</b>	<b>NONE</b>	<b>\$48,077,596</b>	<b>\$58,395,350</b>	<b>(\$10,317,754)</b>

**APPROPRIATED EXPENDITURES:**

	ADMINISTRATIVE	CIVIL LAW	CRIMINAL LAW AND MEDICAID FRAUD	RISK LITIGATION	GAMING	TOTAL
Salaries	\$1,818,430	\$4,476,725	\$5,868,288	\$10,665,502	\$3,171,863	\$26,000,808
Other compensation	175,887	23,468	16,134	110,881	129,249	455,619
Related benefits	918,101	1,292,092	1,666,764	3,137,745	976,291	7,990,993
Travel & training	23,559	118,242	162,344	147,341	18,646	470,132
Operating services	306,062	115,561	220,922	802,087	94,561	1,539,193
Supplies	74,892	56,540	266,777	82,414	38,821	519,444
Professional services	5,700	535,475	336,719		29,856	907,750
Other charges	541,809	2,144,856	1,617,828	6,336	100	4,310,929
Capital outlay	12,057	30,877	151,752	255,663	29,696	480,045
Interagency transfers	2,221,516	226,377	550,165	1,852,934	469,858	5,320,850
Total appropriated expenditures before adjustments	6,098,013	9,020,213	10,857,693	17,060,903	4,958,941	47,995,763
System adjustments	(1,825)	(1,793)		(262)	(8,073)	(11,953)
<b>Total Appropriated Expenditures</b>	<b>6,096,188</b>	<b>9,018,420</b>	<b>10,857,693</b>	<b>17,060,641</b>	<b>4,950,868</b>	<b>47,983,810</b>
Revised Budget	6,557,198	14,537,254	13,306,013	18,100,019	5,894,866	58,395,350
Variance Favorable (Unfavorable)	\$461,010	\$5,518,834	\$2,448,320	\$1,039,378	\$943,998	\$10,411,540

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.

This page is intentionally blank.