New Jersey State Legislature
Office of Legislative Services
Office of the State Auditor

Department of Law and Public Safety
Division of Criminal Justice

July 1, 1997 to April 12, 1999

Richard L. Fair
State Auditor
The Honorable Christine Todd Whitman  
Governor of New Jersey

The Honorable Donald T. DiFrancesco  
President of the Senate

The Honorable Jack Collins  
Speaker of the General Assembly

Mr. Albert Porroni  
Executive Director  
Office of Legislative Services

Enclosed is our report on the audit of the Department of Law and Public Safety, Division of Criminal Justice for the period July 1, 1997 to April 12, 1999.

If you would like a personal briefing, please call me at (609) 292-3700.

Richard L. Fair  
State Auditor  
May 14, 1999
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Department of Law and Public Safety  
Division of Criminal Justice

Scope

We have completed an audit of the Department of Law & Public Safety - Division of Criminal Justice for the period July 1, 1997 through April 12, 1999. Our audit included financial activities accounted for in the state’s General Fund.

Total expenditures processed by the agency were approximately $60 million during fiscal year 1998. The prime responsibility of the Department of Law & Public Safety, Division of Criminal Justice is to help coordinate and enhance the operations and policies of the state’s law enforcement community and to investigate and prosecute those cases which are beyond the jurisdiction or capabilities of other law enforcement agencies. Revenues of the agency totaled approximately $35 million during fiscal year 1998. The major components of revenue were fines and penalties collected for the Safe and Secure Neighborhoods Program and federal funds.

Objectives

The objectives of our audit were to determine whether financial transactions were related to the agency’s programs, were reasonable and were recorded properly in the accounting systems. We also tested for resolution of significant conditions noted in our prior report.

This audit was conducted pursuant to the State Auditor’s responsibilities as set forth in Article VII, Section 1, Paragraph 6 of the State Constitution and Title 52 of the New Jersey Statutes.

Methodology

Our audit was conducted in accordance with Government Auditing Standards, issued by the Comptroller General of the United States.

In preparation for our testing, we studied legislation, administrative code, circular letters promulgated by the State Comptroller, and policies of the agency. Provisions that we considered significant were documented and compliance with those requirements was verified by interview and observation and through our samples of
We also read the budget message, reviewed financial trends, and interviewed agency personnel to obtain an understanding of the programs and the internal control structure.

A nonstatistical sampling approach was used. Our samples of financial transactions were designed to provide conclusions about the validity of transactions as well as internal control and compliance attributes. Sample transactions were judgmentally selected.

To ascertain the status of findings included in our prior report, we identified corrective action, if any, taken by the agency and walked through the system to determine if the corrective action was effective.

**Conclusions**

We found that the financial transactions included in our testing were related to the agency's programs, were reasonable and were recorded properly in the accounting systems. We also found that the agency has resolved the significant issues noted in our prior report.