



Report Highlights

Northwest Louisiana Human Services District

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Why We Conducted This Work

We performed certain procedures at the Northwest Louisiana Human Services District (District) to evaluate certain controls that the District uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2021, through June 26, 2023.

What We Found

- For the second consecutive year, the District failed to timely submit delinquent accounts to the Office of Debt Recovery. Failure to submit these delinquent debts for collection in a timely manner increases the risk that the outstanding balances will become uncollectible and potentially violates state law.
- The District did not maintain adequate controls over payroll processing, which resulted in untimely employee certification and supervisor approval of time and attendance records. Lack of adequate internal controls over payroll increases the risk that errors and/or fraud could occur and not be detected in a timely manner.
- We evaluated selected controls and transactions relating to cash, accounts receivable, revenue billings, and payroll and personnel. Except as noted above, these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

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