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Report Highlights

Department of Children and Family Services

Audit Control # 80200085
Financial Audit Services • January 2021

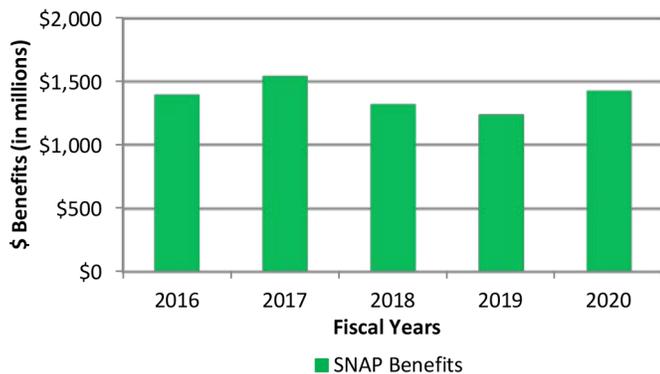
Why We Conducted This Audit

We performed certain procedures at the Department of Children and Family Services (DCFS) as a part of the Comprehensive Annual Financial Report (CAFR) of the State of Louisiana, the Single Audit of the State of Louisiana, and to evaluate DCFS’s accountability over public funds for the period July 1, 2019, through June 30, 2020.

What We Found

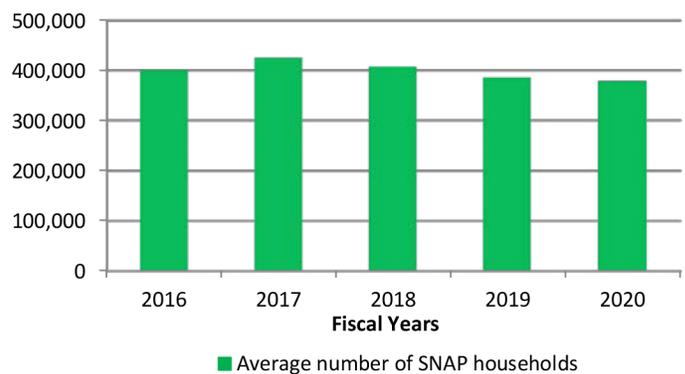
- DCFS did not ensure that all work-eligible cash assistance recipients were engaged in work activities and that supporting documentation was maintained for hours worked under the Temporary Assistance for Needy Families (TANF) program. In a sample of 60 work activity records, 25 (42%) work-eligible participants either had no work activity hours reported or did not have adequate supporting documentation as required by federal regulations. This is the ninth consecutive year a lack of documentation has been reported. While the Louisiana Workforce Commission has been contracted to perform case management services since fiscal year 2016, DCFS will be performing case management services for fiscal year 2021.
- For the second consecutive audit, DCFS did not adequately review subrecipient invoices to ensure reimbursements were made for eligible Foster Care expenditures. In total, there was \$2,673 in overpayments.
- DCFS has resolved the prior-year findings related to Noncompliance and Control Weakness Relating to the TANF Income Eligibility Verification and Control Weakness over Foster Care Payments.
- In analyzing the financial trends of DCFS Supplemental Nutrition Assistance Program (SNAP) benefits over the past five fiscal years, benefits increased in fiscal year 2017 due to disaster food stamps issued for the widespread flooding that occurred in August 2016 and tornados that hit New Orleans in February 2017. Benefits decreased in fiscal year 2018 and again in fiscal year 2019 due to decreases in the number of SNAP households. In fiscal year 2020, although the number of SNAP households decreased slightly, there were increases in benefits due to COVID-19 pandemic benefits. The average number of SNAP households generally follows the financial trends of SNAP benefits (see chart below right).

SNAP Benefits



Source: Fiscal Year 2016-2020 Annual Fiscal Reports

Average Number of SNAP Households



Source: DCFS LAMI and LITE Systems

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