



DARYL G. PURPERA,
CPA, CFE

Report Highlights

Northeast Delta Human Services Authority

Louisiana Department of Health

Audit Control # 80190011
Financial Audit Services • July 2019

Why We Conducted This Work

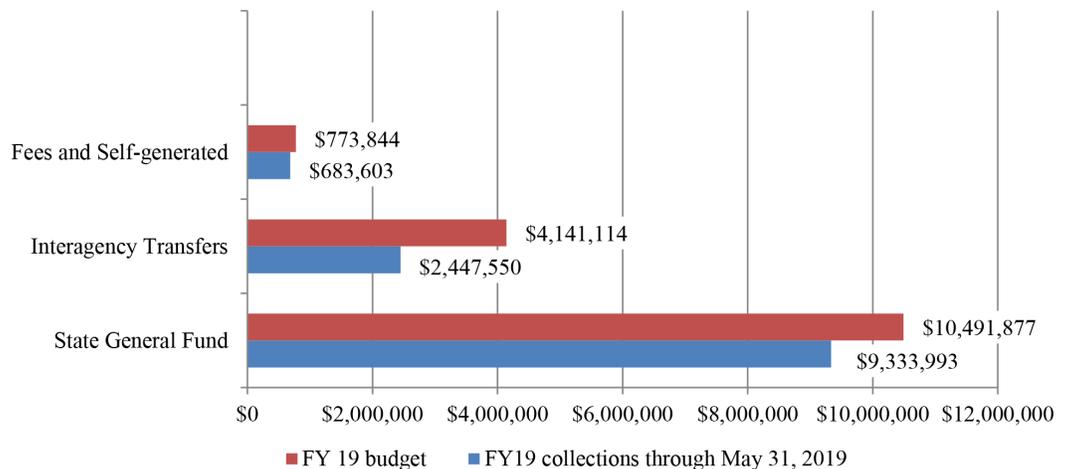
We performed certain procedures at the Northeast Delta Human Services Authority (NEDHSA) to evaluate certain controls NEDHSA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period of July 1, 2017, through June 27, 2019.

What We Found

- For the second consecutive engagement, NEDHSA was not allowed to bill Medicaid for mental health services provided by its licensed master social workers because these employees lack the clinical credentials required by the Healthy Louisiana plans.
- NEDHSA failed to clearly identify federal award information to qualified subrecipients at the time of the contract award, as required by federal regulations.
- We evaluated controls and transactions relating to cash, purchasing card and controlled billed account expenses, FuelTrac card expenses, contract expenses, payroll expenses, and client billing and receivables. Except as noted above, these controls provided reasonable assurance of accountability over public funds for the period examined.
- We compared the most current and prior-year financial activity using NEDHSA’s Annual Fiscal Reports and/or system-generated reports and obtained explanations from NEDHSA’s management for any significant variances.
- We also presented an analysis of NEDHSA’s revenues for the fiscal year ending June 30, 2019, as of May 31, 2019, for informational purposes. NEDHSA does not set its own annual interagency revenue budget; the budget was determined by Louisiana Department of Health, Office of Behavioral Health.

Revenues - Budget to Actual for Fiscal Year 2019 as of May 31, 2019

Source: 2019 ISIS 2G15 Report



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