



Report Highlights

Central Louisiana State Hospital Louisiana Department of Health

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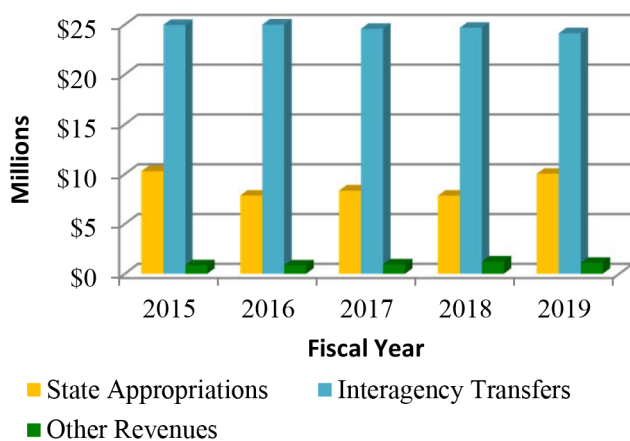
Why We Conducted This Work

We performed certain procedures at Central Louisiana State Hospital (Hospital) to evaluate certain controls the Hospital uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period of July 1, 2018, to March 12, 2020.

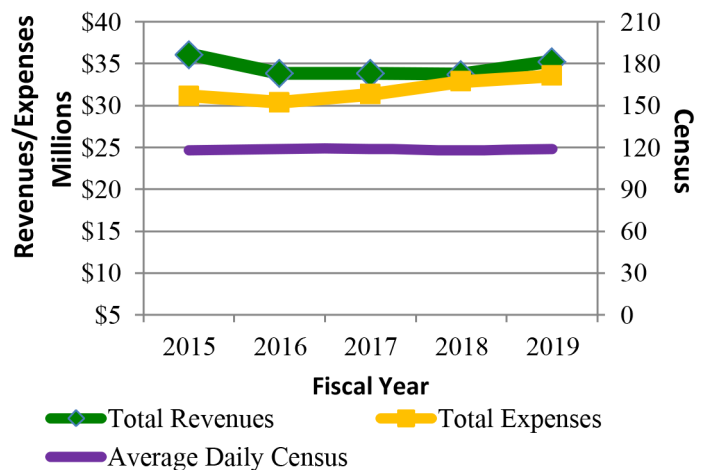
What We Found

- We evaluated controls and transactions relating to cash, purchasing card expenses, fuel card expenses, patient billings, payroll and personnel, contract expenses, and information technology access. We found that those controls provided reasonable accountability over public funds and compliance with applicable laws and regulations for the period examined.
- We analyzed the Hospital’s revenues, expenses, and census data over the last five fiscal years and compared most current and prior-year financial activity using the Hospital’s financial information. As shown in the Exhibits below, in the past five years interagency transfer funds, which consist mainly of Medicaid uncompensated care payments, have remained fairly stable and in line with the census count. State appropriations decreased in Fiscal Year (FY) 2016 when the Shamrock Street Pharmacy was moved from the Hospital’s budget unit, and increased in FY 2019 with the improved state budget situation that allowed the Hospital to cover salary increases. While revenues exceeded expenses during the five-year period, expenses increased closer to revenues in FY 2018 due to salary market adjustments paid to employees; and in FY 2019 due to the special entrance pay rates paid to psych aides and nurses, as well as an increase in the number of job appointments to maintain ratios required on the patient units.

Five-Year Revenue Trend



Fiscal/Census Trends



Source: Business Objects Financial Reports and Patient Information Program Population Movement Reports

View the full report at www.la.gov.