

ACADIANA AREA HUMAN SERVICES DISTRICT

LOUISIANA DEPARTMENT OF HEALTH

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

Procedural Report
Issued September 2, 2026

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

FIRST ASSISTANT LEGISLATIVE AUDITOR
BETH Q. DAVIS, CPA

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Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

Acadiana Area Human Services District



September 2026

Audit Control # 80260038

Introduction

The primary purpose of our procedures at the Acadiana Area Human Services District (AAHSD) was to evaluate certain controls AAHSD uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds.

Results of Our Procedures

We evaluated AAHSD's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of AAHSD's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to the patient billing cycle, payroll and personnel expenses, and professional service expenses.

Based on the results of these procedures, we did not report any findings.

Trend Analysis

We compared the most current and prior-year financial activity using AAHSD's Annual Fiscal Reports and/or system-generated reports and obtained explanations from AAHSD's management for any significant variances.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Mike Waguespack", is written over a light blue circular stamp.

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

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AAHSD2026

APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the Acadiana Area Human Services District (AAHSD) for the period from July 1, 2024, through June 30, 2026. Our objective was to evaluate certain controls AAHSD uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review the AAHSD's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. The AAHSD's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated AAHSD's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to AAHSD.
- Based on the documentation of AAHSD's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to the patient billing cycle, payroll and personnel expenses, and professional service expenses.
- We compared the most current and prior-year financial activity using AAHSD's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from AAHSD's management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at AAHSD, and not to provide an opinion on the effectiveness of AAHSD's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purpose.