



Report Highlights

Central Louisiana State Hospital

Louisiana Department of Health

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Why We Conducted This Work

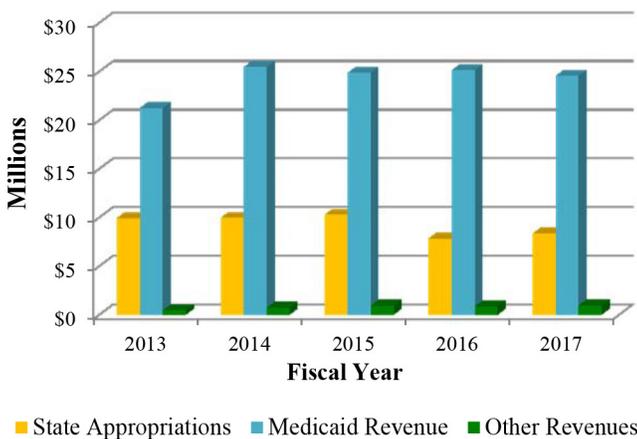
We conducted procedures at the Central Louisiana State Hospital (hospital) to evaluate certain internal controls the hospital uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period of July 1, 2016, to April 9, 2018.

What We Found

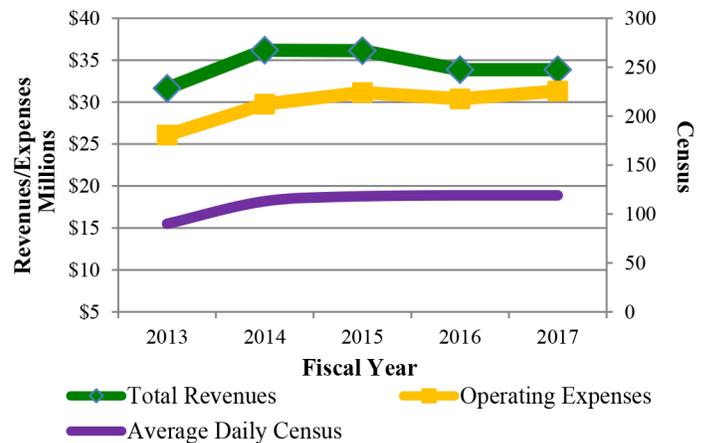
We evaluated controls and transactions relating to cash, LaCarte purchasing card expenses, FuelTrac card expenses, patient billings, payroll and personnel, contracts, and information technology access. We found that those controls provided reasonable accountability over public funds and compliance with 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 State funding has fluctuated based on the availability of Federal Medicaid funds, which is linked to the census count. In fiscal year (FY) 2014, Medicaid revenues increased significantly after patients from the Southeast Louisiana Hospital in Mandeville, which closed during FY 2013, were transferred to the Central Louisiana State Hospital in Pineville. State appropriations decreased in FY 2016 when the Shamrock Street Pharmacy was moved from the hospital’s budget unit. Total revenues and expenses have been consistent with changes in the census.

Five-Year Revenue Trend



Fiscal/Census Trends



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