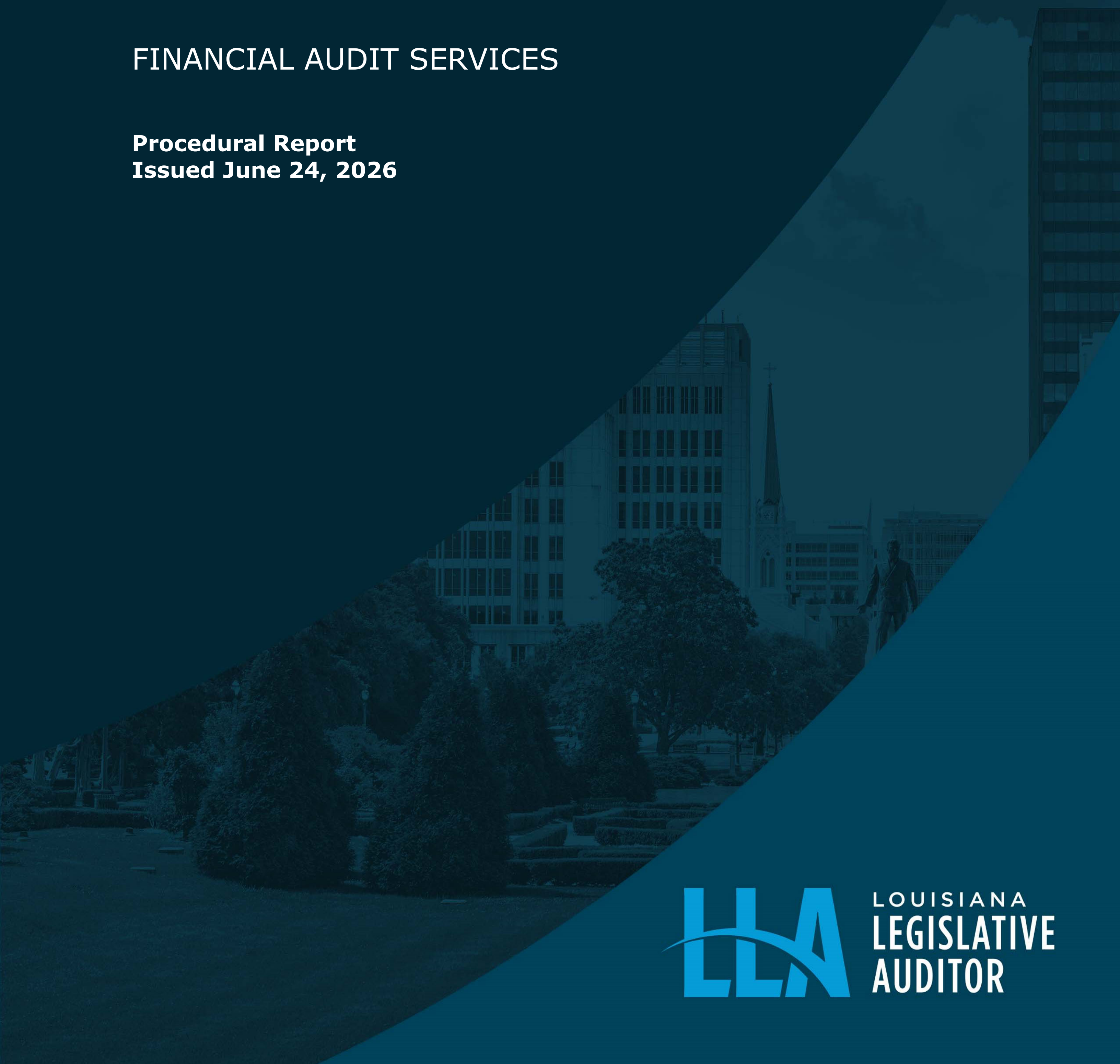
SOUTH CENTRAL LOUISIANA HUMAN SERVICES AUTHORITY

LOUISIANA DEPARTMENT OF HEALTH

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

Procedural Report
Issued June 24, 2026



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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at www.lla.la.gov. When contacting the office, you may refer to Agency ID No. 10588 or Report ID No. 80250026 for additional information.

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Louisiana Legislative Auditor
Michael J. "Mike" Waguespack, CPA

South Central Louisiana Human Services Authority
Louisiana Department of Health

June 2026

Audit Control # 80250026

Introduction

The primary purpose of our procedures at the South Central Louisiana Human Services Authority (SCLHSA) was to evaluate certain controls SCLHSA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. In addition, we determined whether management has taken action to correct the finding reported in the prior report.

Results of Our Procedures

We evaluated SCLHSA'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 SCLHSA's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to Interagency Transfers and Patient Billings Revenue, Payroll, and Contract Expenditures.

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

Follow-up on Prior-report Finding

We reviewed the status of the prior-report finding in SCLHSA's procedural report dated December 11, 2023. We determined that management has resolved the prior-report finding related to Bank Account Use Resulting in Possible State Law Violations.

Trend Analysis

We compared the most current and prior-year financial activity using SCLHSA's Annual Fiscal Reports and/or system-generated reports and obtained explanations from SCLHSA'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,

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

RW:AHC:JPT:BQD:ch

SCLHSA2025

APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the SCLHSA for the period from July 1, 2023, through June 30, 2025. Our objective was to evaluate certain controls SCLHSA 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 SCLHSA's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. The SCLHSA's accounts are an integral part of the state of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated SCLHSA'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 SCLHSA.

- Based on the documentation of SCLHSA's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to Interagency Transfers and Patient Billings Revenue, Payroll, and Contract Expenditures.

- We compared the most current and prior-year financial activity using SCLHSA's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from SCLHSA'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 SCLHSA, and not to provide an opinion on the effectiveness of SCLHSA'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.