



Report Highlights

Acadiana Area Human Services District Louisiana Department of Health

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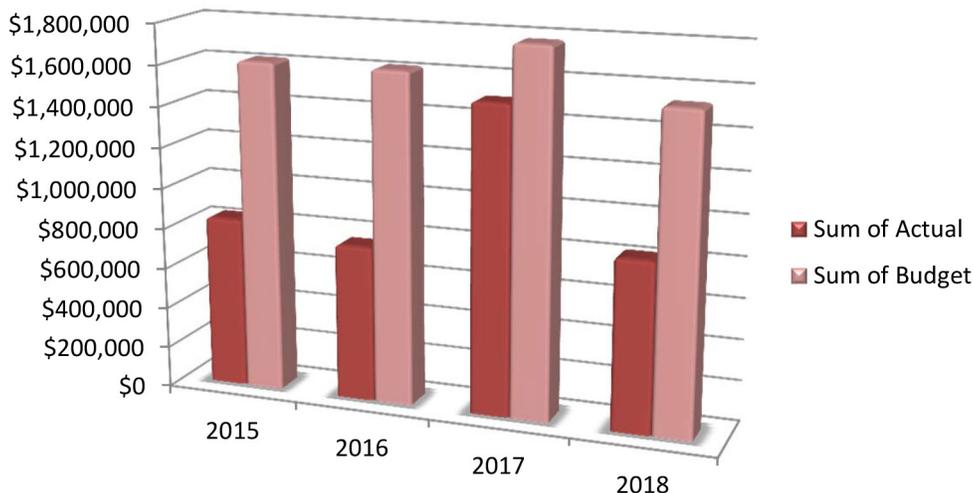
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Why We Conducted This Work

We conducted procedures at the Acadiana Area Human Services District (AAHSD) to evaluate certain internal controls AAHSD uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide overall accountability over public funds for the period July 1, 2016, through June 30, 2018.

What We Found

- AAHSD did not bill Medicare, Medicaid, and private insurance companies in accordance with insurers' contracts. Based on our analysis and explanations provided by management, AAHSD failed to collect \$185,885 of self-generated revenues during fiscal year 2017 and fiscal year 2018, as of January 30, 2018.
- AAHSD disbursed federal funds to subrecipients but failed to clearly identify federal award information to them at the time of the contract award, as required by federal regulations.
- We performed procedures on selected controls and transactions relating to cash, the client billing cycle, analysis of adjustments to client balances, and contract monitoring. Except as noted above, we found controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- We prepared an analysis of fees and self-generated revenues, budget to actual, for fiscal years 2015, 2016, 2017, and 2018 as of January 31, 2018. From fiscal year 2016 to 2017, increases in self-generated (including Medicaid) were due to the Medicaid expansion and delivery through the Healthy Louisiana Plans and AAHSD implementing a new electronic health record system, making it easier to track, bill, receive, and post payments. As of January 31, 2018, AAHSD has achieved 54% of its budgeted fees and self-generated revenues.



Source: Fiscal year-end 2015-2017 ISIS Reports; fiscal year 2018 ISIS Report as of 01/31/2018

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