



DARYL G. PURPERA,
CPA, CFE

Report Highlights

Northwest Louisiana Human Services District

Louisiana Department of Health

Audit Control # 80190012

Financial Audit Services • July 2019

Why We Conducted This Work

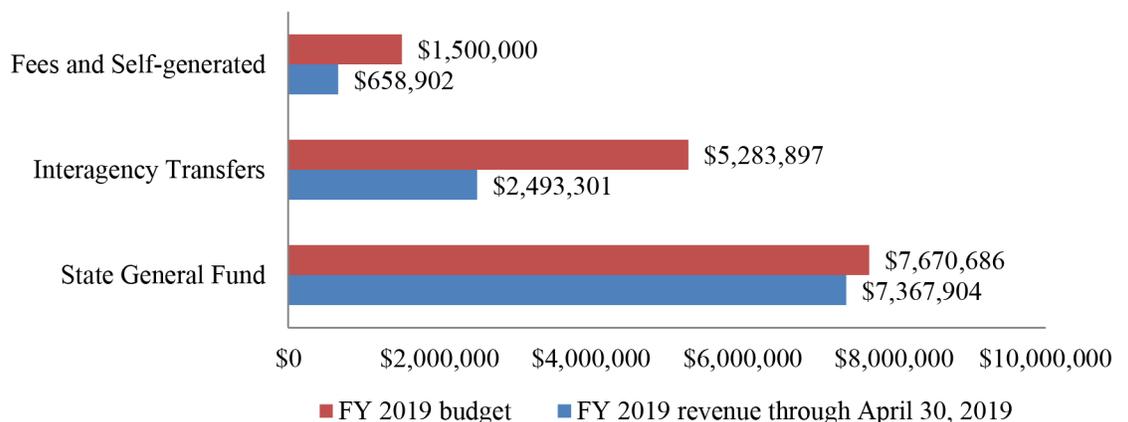
We performed certain procedures at the Northwest Louisiana Human Services District (District) to evaluate certain controls that the District uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds for the period of July 1, 2017, through June 26, 2019.

What We Found

- For the second consecutive engagement, the District did not bill Medicaid, Medicare, and private insurance companies in accordance with insurers’ contract terms. As a result, the District did not collect all self-generated revenues earned for services provided to its clients.
- The District disbursed federal funds to contractors without properly determining whether each contractor qualified as a subrecipient at the time of the contract award, and failed to clearly identify federal award information to subrecipients, as required by federal regulations.
- We evaluated controls and transactions relating to cash, revenue billings, purchasing card and controlled billed account expenses, Fueltrac card expenses, contract expenses, and payroll expenses. Except as noted above, these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- We compared the most current and prior-year financial activity using the District’s annual fiscal reports and/or system-generated reports and obtained explanations from the District’s management for any significant variances. We presented an analysis of the District’s revenues for the fiscal year ending June 30, 2019, as of April 30, 2019, for informational purposes.

Revenue - Budget to Actual for Fiscal Year 2019 as of April 30, 2019

Source: 2019 ISIS 2G15
Report



View the full report, including management’s response, at www.la.gov.