



Report Highlights

Department of Children and Family Services

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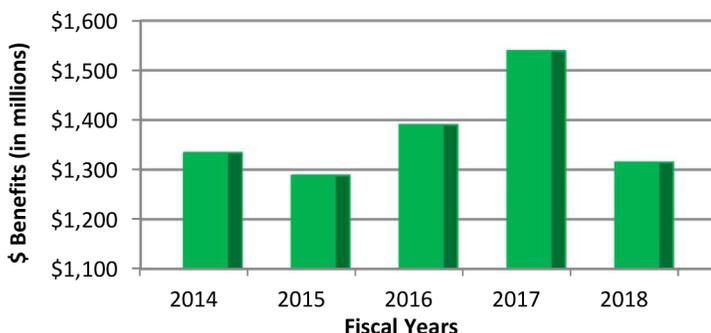
Why We Conducted This Audit

We performed certain procedures at the Department of Children and Family Services (DCFS) as a part of the audit of the Comprehensive Annual Financial Report (CAFR) of the State of Louisiana, the Single Audit of the State of Louisiana, and to evaluate DCFS's accountability over public funds for the period July 1, 2017, through June 30, 2018.

What We Found

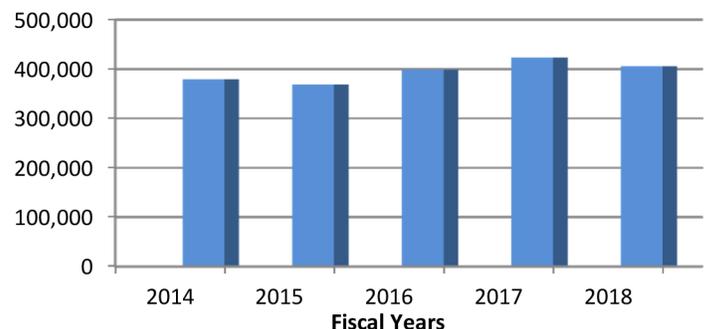
- During October 2017 through March 2018, DCFS and the Louisiana Workforce Commission (LWC) did not fully implement a contract for case management services to ensure work-eligible cash assistance recipients received assessments to be considered work ready. DCFS paid LWC approximately \$905,000 during fiscal year 2018 to perform case management services. In addition, for the seventh consecutive year, DCFS did not have adequate documentation of work activities reported in the DCFS tracking system for some of the records tested.
- DCFS's Fraud and Recovery Unit identified improper activity by one employee who received benefits under the Supplemental Nutrition Assistance Program (SNAP) and by one employee who violated department policy related to a SNAP case.
- DCFS did not ensure that all changes related to the reorganization of the department were implemented into the cost allocation process, which assigns costs to federal programs. In a sample of 56 transactions 10 (18%) exceptions were identified totaling \$69,144 that were either charged to the incorrect category or coded incorrectly. Before year end, DCFS made adjustments so there are no questioned costs.
- In analyzing the financial trends of DCFS SNAP benefits over the past five fiscal years, benefits increased in fiscal year 2016 due to disaster food stamps issued for the March 2016 flooding; and again in fiscal year 2017 for widespread flooding in August 2016 and tornados that hit New Orleans in February 2017. The average number of households follows the financial trends of SNAP benefits (see chart below right).

SNAP Benefits



Source: Fiscal year 2014-2018 Annual Fiscal Reports

Average Number of SNAP Households



Source: Fiscal year 2014-2018 DCFS website

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