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Report Highlights

Capital Area Human Services District

Louisiana Department of Health

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Why We Conducted This Work

We performed certain procedures at the Capital Area Human Services District (CAHSD) to evaluate certain controls that CAHSD uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2023, through June 30, 2025.

What We Found

- For the second consecutive engagement, CAHSD did not timely terminate employee or contractor access to its electronic health record system (EHR) or perform adequate monitoring of access in accordance with CAHSD policy. As a result, users had inappropriate access to the EHR system.
- CAHSD employees did not ensure that all purchases of movable property were properly tagged and recorded in the state property system in accordance with CAHSD's movable property policy. Failure to comply with CAHSD's movable property policy could result in inaccurate financial reporting and increases the risk that assets may be misreported, lost, or stolen.
- We evaluated controls and transactions relating to information technology access, the patient billing cycle, accounts receivable, movable property, and professional service expenditures. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.
- We compared the most current and prior-year financial activity using CAHSD's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from management for any significant variances.

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