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Report Highlights

Imperial Calcasieu Human Services Authority

Louisiana Department of Health

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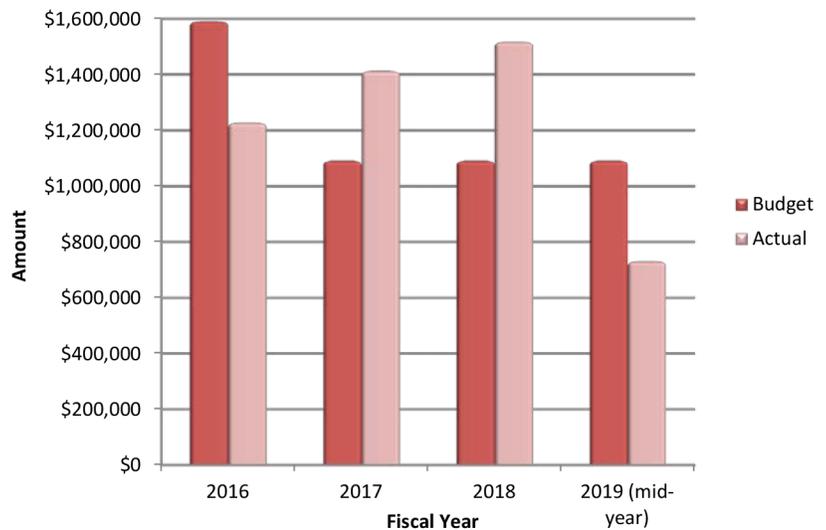
Why We Conducted This Work

We performed certain procedures at the Imperial Calcasieu Human Services Authority (ImCal) to evaluate certain controls ImCal uses to ensure accountability over public funds for the period July 1, 2017, through June 30, 2019.

What We Found

- ImCal did not bill Medicare, Medicaid, private insurance companies, or the patients in a timely manner and, for the second consecutive engagement, did not perform timely collection procedures.
- For the second consecutive engagement, ImCal did not have adequate procedures in place to accurately report outstanding accounts receivable balances.
- ImCal disbursed federal funds to contractors without properly determining whether each contractor qualified as a subrecipient and failed to clearly identify federal award information to them at the time of the contract award, as required by federal regulations.

Budget to Actual



Source: Fiscal year-end 2016-2018 and fiscal year 2019 as of 12/31/18 Monthly Funds and Expenditure Analysis

- Management has resolved the prior-year finding related to Inadequate Bank Reconciliations.
- We evaluated controls and transactions relating to cash, patient billing cycle, accounts receivable, payroll and personnel, contract monitoring, and information system access. 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 prepared an analysis of fees and self-generated revenues, budget to actual, for fiscal years 2016, 2017, 2018, and 2019 as of December 31, 2018.

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