LALLIE KEMP REGIONAL MEDICAL CENTER

LOUISIANA STATE UNIVERSITY SYSTEM

FINANCIAL AUDIT SERVICES

Procedural Report
Issued August 19, 2026

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Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

Lallie Kemp Regional Medical Center

August 2026

Audit Control # 80260064

Introduction

The primary purpose of our procedures at Lallie Kemp Regional Medical Center (LKRMC) was to evaluate certain controls LKRMC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds.

Results of Our Procedures

We evaluated LKRMC's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of LKRMC's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to net patient services revenue, payroll and personnel expenses, and non-payroll expenses.

Based on the results of these procedures, we did not report any findings.

Trend Analysis

We compared the most current and prior-year financial activity using LKRMC's Annual Fiscal Reports and/or system-generated reports and obtained explanations from LKRMC's management for any significant variances.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

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LKRMC2026

APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at Lallie Kemp Regional Medical Center (LKRMC) for the period from July 1, 2024, through June 30, 2026. Our objective was to evaluate certain controls LKRMC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review the LKRMC's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. The LKRMC's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated LKRMC's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to LKRMC.

- Based on the documentation of LKRMC's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to net patient services revenue, payroll and personnel expenses, and non-payroll expenses.

- We compared the most current and prior-year financial activity using LKRMC's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from LKRMC's management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at LKRMC, and not to provide an opinion on the effectiveness of LKRMC's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purpose.