



# Report Highlights

## Department of Children and Family Services

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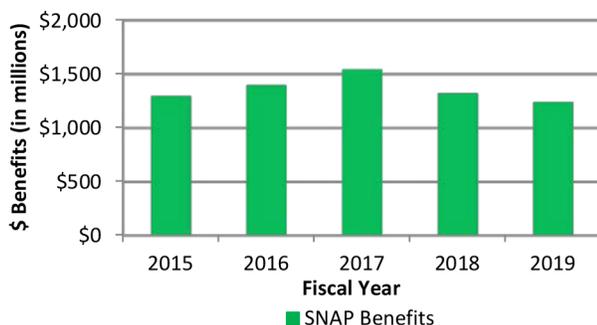
### Why We Conducted This Audit

We performed certain procedures at the Department of Children and Family Services (DCFS) as a part of the Comprehensive Annual Financial Report and the Single Audit Report of the State of Louisiana, and to evaluate DCFS's accountability over public funds for the period July 1, 2018, through June 30, 2019.

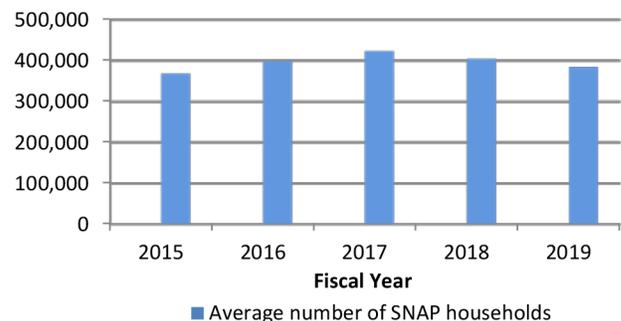
### What We Found

- DCFS did not adequately review subrecipient Foster Care invoices to ensure reimbursements were made in accordance with approved contract rates and only included allowable dates of services. In total, there were \$6,109 in overpayments and \$21,500 in underpayments.
- DCFS did not ensure that all work-eligible cash assistance recipients were engaged in work activities and that supporting documentation was maintained for hours worked under the Temporary Assistance for Needy Families (TANF) cluster of programs. In a sample of 60 work activity records, 11 (18%) work-eligible participants either had no work activity hours reported or did not have adequate supporting documentation as required by federal regulations.
- DCFS did not review income information obtained through the data exchange system to determine the effect on the recipient's eligibility for cash benefits under the TANF cluster of programs. In a sample of 60 client payments, two client files (3%) did not show the income summary reviewed and amounts included in the eligibility calculation.
- DCFS had weakness in controls over Foster Care payments that related to the accuracy of monthly payments made to foster families and expenditure coding. In a sample of 120 expenditure transactions, three (3%) errors were identified. Two monthly payments to foster families were underpaid by six and nine days, and one miscellaneous expenditure was incorrectly coded.
- In analyzing the financial trends of DCFS Supplemental Nutrition Assistance Program (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 that occurred in August 2016 and tornadoes that hit New Orleans in February 2017. Benefits decreased in fiscal year 2018 and again in fiscal year 2019 due to decreases in the number of households. The average number of households follows the financial trends of SNAP benefits (see chart below right).

**SNAP Benefits**



**Average Number of SNAP Households**



Source: Fiscal year 2015-2019 Annual Fiscal Reports

View the full report, including management's responses, at [www.lla.la.gov](http://www.lla.la.gov).