



Report Highlights

Capital Area Human Services District Louisiana Department of Health

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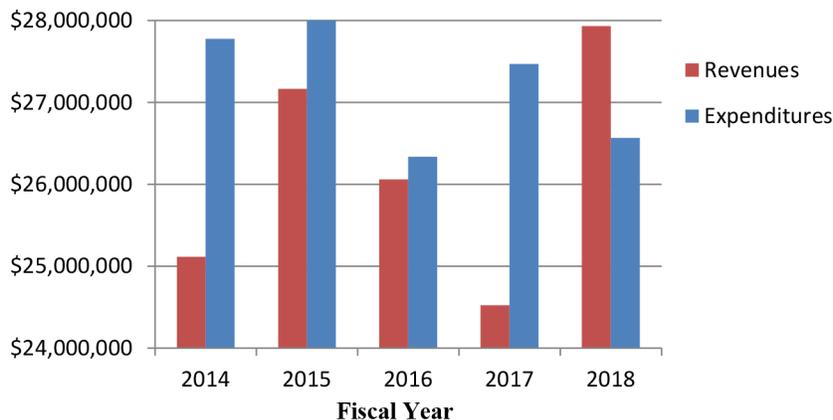
Why We Conducted This Work

We performed certain procedures at the Capital Area Human Services District (CAHSD) to evaluate certain controls CAHSD uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds for the period of July 1, 2017, through June 13, 2019.

What We Found

- We evaluated controls and transactions relating to revenue billings and collections, accounts receivables, federal grant revenues and expenditures, payroll and personnel, professional services contracts, movable property, and information systems access. We found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations 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 that could potentially indicate risk.
- In analyzing financial trends over the past five fiscal years, CAHSD is funded with state general fund appropriations, federal funds, interagency transfers, and self-generated revenues. Due to decreases in state general fund appropriations over the past five fiscal years, the fund balance of self-generated revenues was used to pay for expenditures over revenues for fiscal years 2014 through 2017, as illustrated in the chart below.

Five-Year Trend – Revenues and Expenditures



Source: Fiscal Year 2014-2018 Annual Fiscal Reports

View the full report at www.lla.la.gov.