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Report Highlights

Lallie Kemp Regional Medical Center

Louisiana State University System

Audit Control # 80200009
Financial Audit Services • July 2020

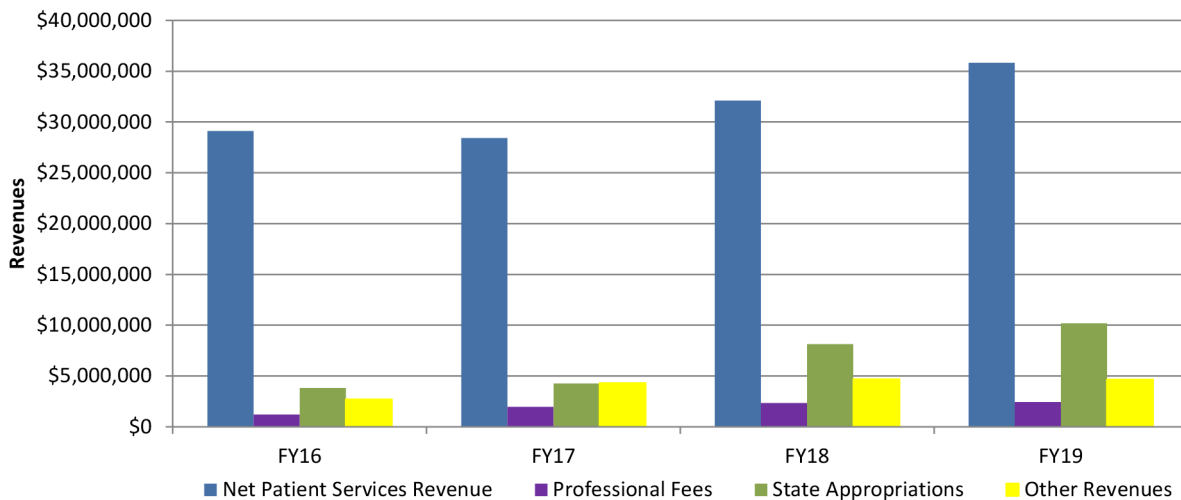
Why We Conducted This Work

We conducted procedures at Lallie Kemp Regional Medical Center (LAKMC) to evaluate certain controls LAKMC uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide overall accountability over public funds for the period July 1, 2018, through June 23, 2020.

What We Found

- We determined that management has resolved the prior-report finding related to Inadequate Controls over Outpatient Pharmacy User IDs.
- We evaluated controls and transactions relating to accounts receivable, pharmacy inventory, net patient services revenue, purchasing card expenses, payroll and personnel expenses, and non-payroll expenses. We found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- In analyzing financial trends over the previous four fiscal years, LAKMC is funded with state general fund appropriations, net patient services revenue, professional fees, and other revenues. Due to Medicaid expansion and a greater reliance on fee-for-service billing, net patient services revenues and professional fees have increased over the previous four fiscal years.

Four Year Trend - Revenues



Source: FY2016-2019 Annual Fiscal Reports

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