



# 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 Annual Comprehensive Financial Report of the State of Louisiana, the Single Audit of the State of Louisiana, and to evaluate DCFS's accountability over public funds for the period July 1, 2024, through June 30, 2025.

### What We Found

In state fiscal year 2025, DCFS had five repeat findings in this report. In total, 12 findings were reported:

- DCFS did not have adequate controls in place to ensure that fuel card transactions are properly documented and comply with department policies. In addition, DCFS did not comply with state vehicle usage laws and regulations.
- DCFS did not have adequate controls in place to ensure the allowability of payments or the eligibility of recipients for the Foster Care Title IV-E (Foster Care) program.
- DCFS did not have adequate controls in place to ensure compliance with subrecipient monitoring requirements related to the Temporary Assistance for Needy Families (TANF) and Foster Care programs.
- DCFS did not timely and appropriately sanction individuals receiving TANF cash assistance payments for child support due to non-cooperation related to establishing paternity, or related to establishing, modifying, or enforcing a support order.
- DCFS did not maintain certain eligibility documentation such as the fingerprint-based criminal records check or the State Central Registry check, or obtain signatures timely on the adoption assistance agreement form, as required by federal regulation and state policy for the Adoption Assistance program.

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## What We Found (Cont.)

- DCFS did not have adequate controls in place to ensure the correct allocation of expenditures in accordance with the Cost Allocation Plan, which assigns costs to federal programs. This is the third consecutive year we have reported to DCFS management exceptions with internal controls related to the cost allocation process.
- DCFS did not ensure that all work activity supporting documentation for cash assistance recipients was accurate and maintained for hours worked under the TANF program. This is the fourteenth consecutive year we have reported to DCFS management exceptions with internal controls and compliance related to this TANF requirement.
- DCFS did not comply with Federal Funding Accountability and Transparency Act (FFATA) reporting requirements during fiscal year 2025 for the Foster Care and TANF programs. This is the fourth consecutive year we have reported to DCFS management exceptions with compliance related to FFATA reporting.
- DCFS did not ensure that accurate and complete information was entered into the Louisiana Integrated Eligibility Project system, which is used to determine if the applicant for TANF cash assistance is financially needy and determine the amount of eligible benefit.
- DCFS did not ensure that controls were in place requiring a documented review of Summer Electronic Benefit Transfer Program for Children monthly FNS-46 and FNS-388 reports prior to submission to United States Department of Agriculture – Food and Nutrition Service.
- DCFS did not have adequate controls in place to ensure that expenditures charged to the Social Services Block Grant (SSBG) federal program through its Tracking Information Payment System were supported and properly approved. This is the second consecutive year a control weakness over SSBG expenditures has been reported.
- DCFS did not follow established payroll policies and procedures for the certification and approval of time statements, as well as for the approval leave requests. This is the fourth consecutive year a weakness in controls over payroll has been reported.