



## Report Highlights

### South Central Louisiana Human Services Authority

*Louisiana Department of Health*

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#### Why We Conducted This Work

We performed certain procedures at the South Central Louisiana Human Services Authority (SCLHSA) to evaluate certain controls that SCLHSA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2021, through June 30, 2023.

#### What We Found

- SCLHSA may have violated several state laws through the improper use of one of its bank accounts and the failure to prepare a comprehensive budget as required by state law.
- We performed procedures relating to cash, interagency transfers and patient billings revenue, payroll expenditures, and contract expenditures. We found that, except for the weaknesses noted above, these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

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