



# Report Highlights

## Florida Parishes Human Services Authority Louisiana Department of Health

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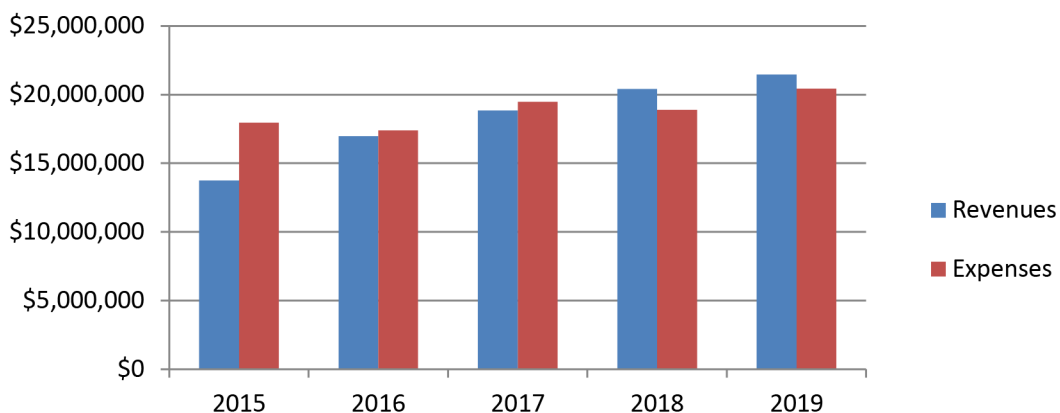
### Why We Conducted This Work

We conducted procedures at the Florida Parishes Human Services Authority (FPHSA) to evaluate certain controls FPHSA 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 2, 2020.

### What We Found

- For the second consecutive engagement, FPHSA did not maintain adequate controls over payroll records. In our testing of payroll, 20 of the 40 items reviewed included paid overtime. The required paid overtime request forms for 14 (70%) of these 20 items did not have the appointing authority approval or were not approved timely.
- FPHSA did not maintain adequate controls over accounts receivable. At December 31, 2019, based on management’s representation, FPHSA had \$2.4 million of private insurance and \$6.1 million of self-pay insurance long-term account receivables that were deemed uncollectible but had not been written-off.
- We evaluated controls and transactions relating to revenue billings and collections, accounts receivable, payroll and personnel expenses, professional services contracts, information system access, purchasing card expenses, and fuel card expenses. Except as noted above, 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 past five fiscal years, FPHSA is funded with state general fund appropriations, federal funds, interagency transfers, and self-generated revenues. Due to Medicaid Expansion and a greater reliance on fee-for-service billing, self-generated revenues have increased over the past five years. Expenses increased from fiscal year 2018 to fiscal year 2019 due to increases in salaries and related benefits as well as professional services for mental health.

#### Five Year Trend – Revenues & Expenses



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).