



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

Central Louisiana State Hospital

Louisiana Department of Health

Audit Control # 80260025
Financial Audit Services • August 2026

Why We Conducted This Work

We performed certain procedures at Central Louisiana State Hospital (CLSH) to evaluate certain controls that CLSH uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2024, through June 30, 2026.

What We Found

- CLSH did not have adequate controls in place to ensure patient billing was performed in a timely manner and all funds owed for services were received and properly recorded.
- We evaluated selected controls and transactions relating to moveable property, patient billings, purchasing card expenditures, payroll and personnel, and patients' account disbursements. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.

View the full report, including management's response, at www.la.gov.