



# Report Highlights

## Louisiana Special Education Center Louisiana Department of Education

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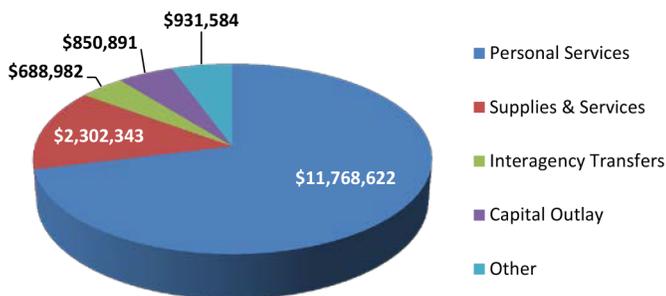
### Why We Conducted This Work

We conducted procedures at the Louisiana Special Education Center (Center) to evaluate certain internal controls the Center uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period of July 1, 2017, through June 11, 2019.

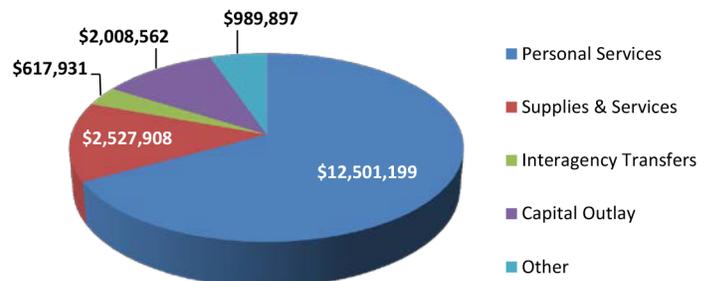
### What We Found

- The Center’s Human Rights Committee (committee) did not comply with federal regulations or the Medicaid Interpretive Guidelines that govern the committee’s functions. There is no clear evidence that the parents and external community persons on the committee received annual training on the rights of clients. Also, verbal approvals of medication or equipment changes were documented as received from a parent or guardian without later obtaining written approvals, which is required within 30 days, per federal regulations and Medicaid guidelines.
- We evaluated controls and transactions relating to Medicaid billings, purchasing card and controlled billed account expenditures, Fueltrac card expenditures, contract expenditures, residents’ accounts activity, and payroll expenditures. We found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- Revenues for fiscal years 2017 and 2018 totaled \$16,542,422 and \$18,645,497, respectively. Of these amounts, \$16,620,517 in fiscal year 2017 and \$18,554,870 in fiscal year 2018 were Interagency Revenues from Medicaid billings. We also presented the Center’s expenditures for fiscal years 2017 and 2018 for informational purposes.

**Fiscal Year 2017 Expenditures**  
Total: \$16,542,422



**Fiscal Year 2018 Expenditures**  
Total: \$18,645,497



Sources: Annual Fiscal Reports and Integrated Statewide Information System Reports

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