



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, 2023, through June 30, 2024.

What We Found

In state fiscal year 2024, DCFS had three repeat findings in this report. In total, six findings were reported:

- The DCFS, Bureau of Audit and Compliance Services, investigated and identified multiple instances of unauthorized fuel transactions made by a former DCFS employee of approximately \$97,500 in fiscal year 2024.
- 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.
- DCFS did not have adequate controls in place to ensure that expenditures charged to the Social Services Block Grant federal program through its Tracking Information Payment System were supported and approved.
- DCFS did not ensure that all work activity supporting documentation for cash assistance recipients was accurate and maintained for hours worked under the Temporary Assistance for Needy Families (TANF) program. This is the thirteenth consecutive year we have reported exceptions with internal controls and compliance related to this TANF requirement.
- DCFS did not follow established payroll policies and procedures for the certification and approval of time statements, as well as for the approval of leave requests. This is the third consecutive year a weakness in controls over payroll has been reported.
- DCFS did not report subawards in compliance with the Federal Funding Accountability and Transparency Act (FFATA) in the FFATA Subaward Reporting System during fiscal year 2024 for the Foster Care - Title IV-E and TANF programs. This is the third consecutive year we have reported noncompliance with FFATA reporting.

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