

CENTRAL LOUISIANA SUPPORTS AND SERVICES CENTER

OFFICE FOR CITIZENS WITH DEVELOPMENTAL
DISABILITIES

LOUISIANA DEPARTMENT OF HEALTH
STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

Procedural Report
Issued August 6, 2025

**LOUISIANA LEGISLATIVE AUDITOR
1600 NORTH THIRD STREET
POST OFFICE BOX 94397
BATON ROUGE, LOUISIANA 70804-9397**

LEGISLATIVE AUDITOR
MICHAEL J. "MIKE" WAGUESPACK, CPA

FIRST ASSISTANT LEGISLATIVE AUDITOR
BETH Q. DAVIS, CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and online at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 3461 or Report ID No. 80250031 for additional information.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$0.18. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Jenifer Schaye, General Counsel, at 225-339-3800.

Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

Central Louisiana Supports and Services Center



August 2025

Audit Control # 80250031

Introduction

The primary purpose of our procedures at the Central Louisiana Supports and Services Center (Center) was to evaluate certain controls the Center uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds.

Results of Our Procedures

We evaluated the Center's operations and system of internal control through inquiry, observation, and review of its policies and procedures, including a review of the applicable laws and regulations. Based on the documentation of the Center's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to Medicaid billings and expenditures related to payroll and personnel, procurement card, operating services and supplies, and major repairs.

Medicaid Billings

Approximately 98% of the Center's revenue collections, which totaled \$26.7 million in fiscal year 2024, consist of Medicaid billings for care of its residents. We agreed the revenue collected per the general ledger with billing statements and remittance advices from Medicaid to ensure the appropriate amounts were collected. We reviewed the monthly billings for September 2023, May 2024, November 2024, and January 2025 to determine whether the Center billed based on accurate census data and authorized reimbursement rates, and whether the billing transactions were properly recorded. Based on the results of our procedures, the Center had adequate controls in place to ensure that Medicaid billings were appropriately collected and recorded.

Payroll and Personnel

Salaries and related benefits comprise approximately 69% of the Center's expenditures in fiscal year 2024. We obtained an understanding of the Center's controls over the time and attendance function and reviewed selected employee time statements and leave records. Based on the results of our procedures, the Center had adequate controls in place to ensure timely review and approval of employee time statements and leave requests, employees were paid the amounts authorized, and leave taken was accounted for properly.

Purchasing Card Expenditures

The Center participates in the state of Louisiana's LaCarte purchasing card program for general office supplies and administrative expenditures. We obtained an understanding of the Center's controls over access to and use of these cards.

We analyzed LaCarte card transaction listings for the period of July 1, 2023, through April 11, 2025, and reviewed selected transactions. Based on the results of our procedures, the Center had adequate controls to ensure that purchases were approved and made for proper business purposes; sufficient documentation was maintained to support purchases; and purchases were properly reconciled to invoices and receipts.

Operating Services and Supply Expenditures

We obtained an understanding of controls over operating services and supply expenditures. We reviewed selected transactions during the period July 1, 2023, through April 9, 2025, and examined supporting documents, including purchase requisitions, purchase orders, invoices, and contracts. Based on the results of our procedures, the Center had adequate controls in place to ensure amounts expended were properly recorded, adequately supported and authorized, and in compliance with applicable laws and regulations.

Major Repair Expenditures

We obtained an understanding of controls over major repair expenditures. We reviewed selected transactions during the period July 1, 2023, through February 20, 2025, and examined supporting documents, including purchase requisitions, purchase orders, invoices, and contracts. Based on the results of our procedures, the Center had adequate controls in place to ensure amounts expended were properly recorded, adequately supported and authorized, and in compliance with applicable laws and regulations.

Trend Analysis

We compared the most current and prior-year financial activity using the Center's system-generated reports and obtained explanations from the Center's management for any significant variances.

Under Louisiana Revised Statute 24:513, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

WMS:AD:RR:BQD:ch

CLSSC2025

APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the Central Louisiana Supports and Services Center (Center) for the period from July 1, 2023, through June 30, 2025. Our objective was to evaluate certain controls the Center uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of our procedures, which is summarized below, was significantly less than an audit conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit or review the Center's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. The Center's accounts are an integral part of the state of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated the Center's operations and system of internal controls through inquiry, observation, and review of its policies and procedures, including a review of the laws and regulations applicable to the Center.
- Based on the documentation of the Center's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to Medicaid billings and expenditures related to payroll and personnel, procurement card, operating services and supplies, and major repairs.
- We compared the most current and prior-year financial activity using the Center's financial information and/or system-generated reports to identify trends and obtained explanations from the Center's management for any significant variances that could potentially indicate areas of risk.

The purpose of this report is solely to describe the scope of our work at the Center, and not to provide an opinion on the effectiveness of the Center's internal control over financial reporting or on compliance. Accordingly, this report is not intended to be, and should not be, used for any other purpose.