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Report Highlights

Acadiana Area Human Services District

Louisiana Department of Health

Audit Control # 80220023

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Why We Conducted This Work

We performed certain procedures at the Acadiana Area Human Services District (AAHSD) to evaluate certain controls AAHSD uses to ensure accountability over public funds for the period July 1, 2020, through June 30, 2022.

What We Found

- For the second consecutive engagement, AAHSD failed to comply with all regulations set forth by 2 CFR § 200.332. We reviewed all 28 agreements identified by AAHSD as subrecipients and determined that for 18 (64%) of the subawards, AAHSD was unable to provide documentation of whether each subrecipient was required to obtain an audit or that the audit was reviewed so that timely and appropriate action could be taken for any findings pertaining to the federal awards, as required by federal regulations. Additionally, for all 28 of the subrecipients, AAHSD could not provide evidence that the required risk assessment was performed to evaluate each subrecipients' risk of noncompliance with federal regulations and the terms of the subaward.
- AAHSD did not bill patients for services performed in a timely manner. Based on a review of 20 billable patient services, three (15%) of the services were billed to the appropriate party more than 31 days after their initial service date. The services were billed 37 to 139 days after the date of service due to errors and administrative delays from a biller being on leave, manual billing via email, and billing to the wrong third party.
- We determined that management has resolved the prior-report findings related to Not Billing in Accordance with Insurers' Contract Terms, Failure to Submit Delinquent Accounts Receivable for Collection, and Inadequate Segregation of Duties.
- We evaluated controls and transactions relating to the patient billing cycle, contracts, and information system access. Except as noted above, these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

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