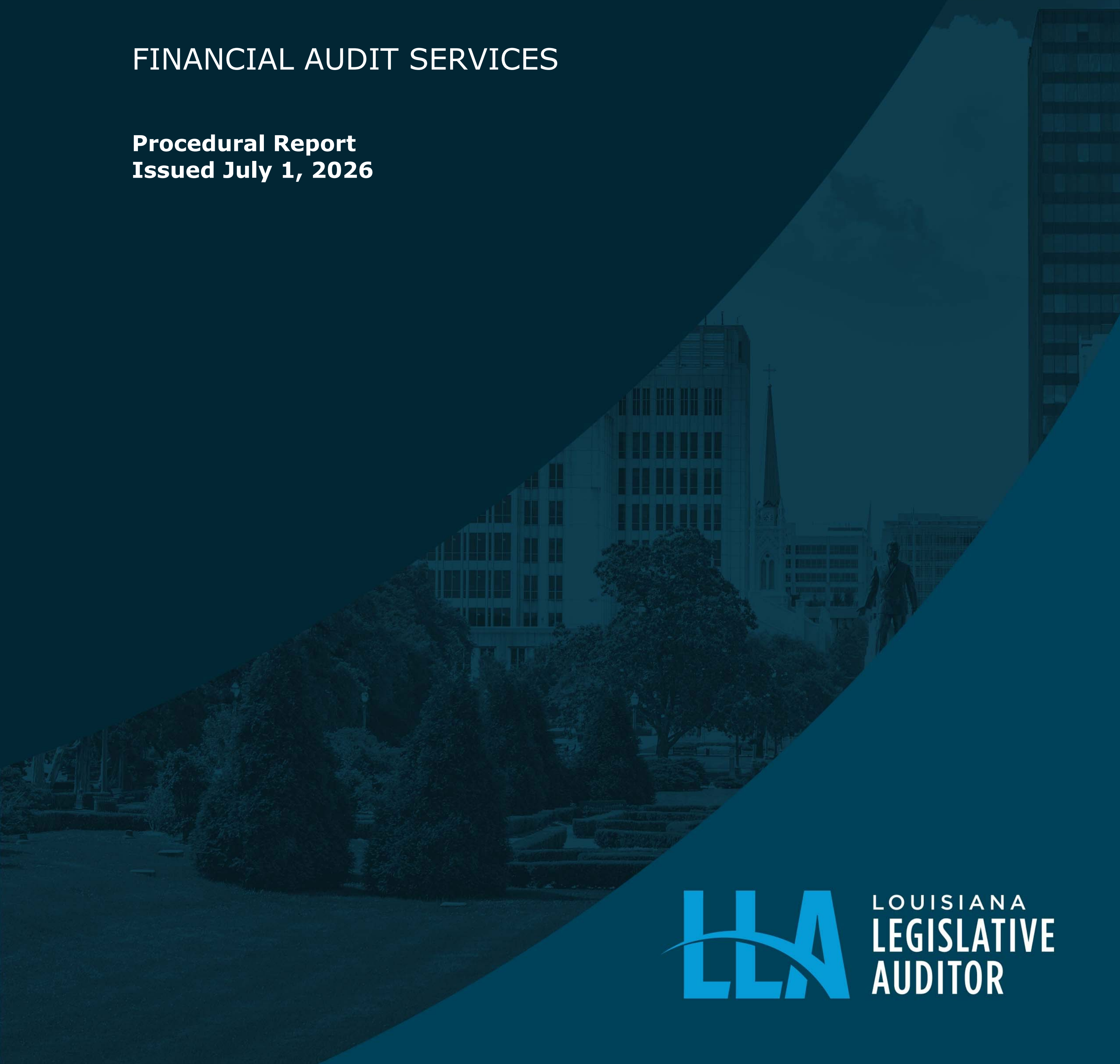
CENTRAL LOUISIANA HUMAN SERVICES DISTRICT

LOUISIANA DEPARTMENT OF HEALTH

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

Procedural Report
Issued July 1, 2026



LOUISIANA LEGISLATIVE AUDITOR

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

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Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA

Central Louisiana Human Services District

July 2026

Audit Control # 80260024

Introduction

The primary purpose of our procedures at the Central Louisiana Human Services District (CLHSD) was to evaluate certain controls CLHSD uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. In addition, we determined whether management has taken action to correct the finding reported in the prior report.

Results of Our Procedures

We evaluated CLHSD'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 CLHSD's controls and our understanding of related laws and regulations, and the results of our analytical procedures, we performed procedures relating to payroll and nonpayroll expenditures and revenue billings.

Based on the results of these procedures, we did not report any findings.

Follow-up on Prior-report Finding

We reviewed the status of the prior-report finding in CLHSD's procedural report dated June 12, 2024. We determined that management has resolved the prior-report finding related to Failure to Certify and Approve Time and Attendance Records Timely.

Trend Analysis

We compared the most current and prior-year financial activity using CLHSD's Annual Fiscal Reports and/or system-generated reports and obtained explanations from CLHSD'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

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CLHSD2026

APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the Central Louisiana Human Services District (CLHSD) for the period from July 1, 2024, through June 17, 2026. Our objective was to evaluate certain controls CLHSD 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 CLHSD's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. CLHSD's accounts are an integral part of the state of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

- We evaluated CLHSD'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 CLHSD.

- Based on the documentation of CLHSD's controls and our understanding of related laws and regulations, and results of our analytical procedures, we performed procedures relating to payroll and nonpayroll expenditures and revenue billings.

- We compared the most current and prior-year financial activity using CLHSD's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from CLHSD'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 CLHSD, and not to provide an opinion on the effectiveness of CLHSD'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.