

FLORIDA PARISHES HUMAN SERVICES AUTHORITY LOUISIANA DEPARTMENT OF HEALTH

STATE OF LOUISIANA

FINANCIAL AUDIT SERVICES

**Management Letter
Issued March 25, 2026**

**LOUISIANA LEGISLATIVE AUDITOR
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Louisiana Legislative Auditor

Michael J. "Mike" Waguespack, CPA



Florida Parishes Human Services Authority

March 2026

Audit Control # 80250122

Introduction

As a part of our work related to the Single Audit of the State of Louisiana (Single Audit) for the fiscal year ended June 30, 2025, we performed procedures at the Florida Parishes Human Services Authority (FPHSA) to evaluate the effectiveness of FPHSA's internal controls over federal compliance; and determine whether FPHSA's complied with applicable laws and regulations.

In addition to the procedures noted above, we also performed certain other procedures for the period July 1, 2024, through March 25, 2026.

We also determined whether management has taken action to correct the finding reported in the prior report.

Results of Our Procedures

Follow-up on Prior-report Finding

Our auditors reviewed the status of the prior-report finding reported in the FPHSA procedural report dated September 27, 2024. We determined that management has resolved the prior-year finding related to Inadequate Controls over Payroll.

Federal Compliance - Single Audit of the State of Louisiana

As a part of the Single Audit for the year ended June 30, 2025, we performed internal control and compliance testing as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) on FPHSA's major federal program, Block Grants for Prevention and Treatment of Substance Abuse (Assistance Listing 93.959)

Those tests included evaluating the effectiveness of FPHSA's internal controls designed to prevent or detect material noncompliance with program requirements

and tests to determine whether FPHSA complied with applicable program requirements.

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

Other Procedures

In addition to the Single Audit procedures noted above, we performed certain procedures that included obtaining, documenting, and reviewing FPHSA's internal control and compliance with related laws and regulations over the Revenue Billings and Collections, Accounts Receivable, Payroll and Personnel Expenditures, and Procurement for fiscal years 2025 and 2026, through March 25, 2026.

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

Trend Analysis

We compared the most current and prior-year financial activity using FPHSA's Annual Fiscal Reports and/or system-generated reports and obtained explanations from FPHSA's management for any significant variances.

Under Louisiana Revised Statute 24:513, this letter 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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FPHSA2026

APPENDIX A: SCOPE AND METHODOLOGY

We performed certain procedures at the Florida Parishes Human Services Authority (FPHSA) for the period from July 1, 2024, through June 30, 2025, to evaluate relevant systems of internal control in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Our procedures, summarized below, are a part of our work related to the Single Audit of the State of Louisiana (Single Audit) for the year ended June 30, 2025.

- We evaluated FPHSA'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 FPHSA.
- We performed procedures on the Block Grants for Prevention and Treatment of Substance Abuse (Assistance Listing 93.959) for the year ended June 30, 2025, as a part of the 2025 Single Audit.
- We compared the most current and prior-year financial activity using FPHSA's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from FPHSA's management for significant variances.

In addition, we performed certain other procedures for the period from July 1, 2024, through March 25, 2026. Our objective was to evaluate certain controls FPHSA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds. The scope of these procedures was significantly less than an audit conducted in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States.

The purpose of this report is solely to describe the scope of our work at FPHSA, and not to provide an opinion on the effectiveness of FPHSA'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 purposes.

We did not audit or review FPHSA's Annual Fiscal Reports, and accordingly, we do not express an opinion on those reports. FPHSA's accounts are an integral part of the State of Louisiana's ACFR, upon which the Louisiana Legislative Auditor expresses opinions.