



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

Florida Parishes Human Services Authority

Louisiana Department of Health

Audit Control # 80250122
Financial Audit Services • March 2026

Why We Conducted This Audit

We performed certain procedures at the Florida Parishes Human Services Authority (FPHSA) as a part of the Single Audit of the State of Louisiana for the fiscal year ended June 30, 2025. We also conducted procedures at FPHSA to evaluate internal control and compliance with laws and regulations and to evaluate accountability over public funds for the period of July 1, 2024, through March 25, 2026.

What We Found

- We determined that management has resolved the prior-report finding related to Inadequate Controls over Payroll.
- We performed procedures on FPHSA's major federal program [Block Grants for Prevention and Treatment of Substance Abuse (Assistance Listing 93.959)] for the year ended June 30, 2025, as part of the 2025 Single Audit.
- Based on the results of these procedures, we did not report any findings.

View the full report at www.la.la.gov.