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Report Highlights

South Central Louisiana Human Services Authority

Louisiana Department of Health

Audit Control # 80190045

Financial Audit Services • July 2019

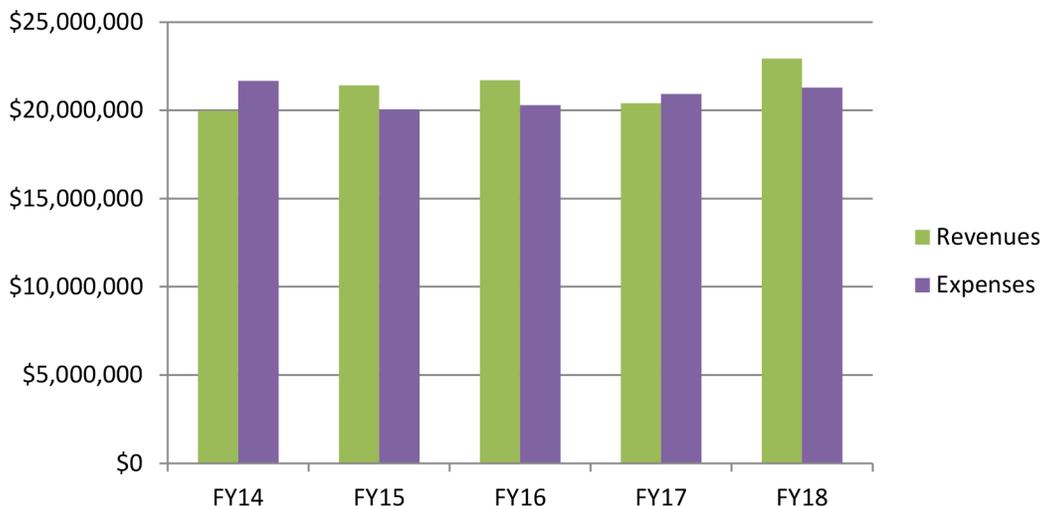
Why We Conducted This Work

We performed certain procedures at the South Central Louisiana Human Services Authority (SCLHSA) to evaluate certain controls that SCLHSA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds for the period July 1, 2017, through June 26, 2019.

What We Found

- We evaluated controls and transactions relating to cash, accounts receivable, revenue collection and reporting, inventory, travel expenses, fuel card expenses, purchasing card expenses, public assistance expenses, payroll and personnel, and professional services contracts. We found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- We compared the most current and prior-year financial activity using SCLHSA’s Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from management for any significant variances that could potentially indicate risk.
- Revenues and expenses for fiscal years 2014 through 2018 are shown in the chart below. Revenues increased slightly in fiscal year 2018 primarily due to Medicaid expansion, and expenses have remained fairly consistent. The fund balance of self-generated revenues was used to pay for expenses over revenues in fiscal years 2014 and 2017.

Five-Year Revenue and Expenses Trend, by Fiscal Year (FY)



Source: Annual Financial Reports

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