



Report Highlights

Florida Parishes Human Services Authority Louisiana Department of Health

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Audit Control # 80180010
Financial Audit Services • May 2018

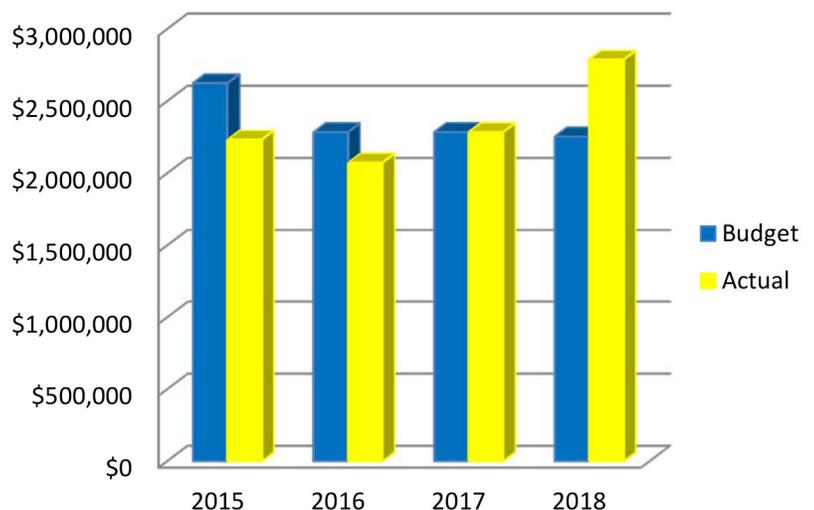
Why We Conducted This Work

We conducted procedures at the Florida Parishes Human Services Authority (FPHSA) to evaluate certain controls FPHSA uses to ensure accurate financial reporting and transparency, compliance with applicable laws and regulations, and to provide overall accountability over public funds for the period July 1, 2016, through March 31, 2018.

What We Found

- FPHSA did not maintain adequate controls over payroll records. In our review of payroll documentation, we noted that FPHSA did not have adequate controls in place to ensure compliance with its policy requiring that no overtime be worked without prior approval from the Executive Director, exclusive of critical or emergency situations.
- We performed procedures on selected controls and transactions relating to the reconciliation of revenue collections to accounting records, professional services contracts, purchasing card, FuelTrac card, imprest account, and payroll and personnel expenditures. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

Fees and Self-generated Budget to Actual Revenues



Source: Fiscal year-end 2015-2017 ISIS Reports; fiscal year 2018 ISIS Report as of 2/28/18

- In our prior report, it was noted that FPHSA’s inability to achieve its budgeted fees and self-generated revenue affected FPHSA’s ability to provide services to its clients. Due to a greater reliance on fee-for-service billing and FPHSA’s collection efforts, FPHSA fees and self-generated revenues have generally increased over the past four fiscal years. In the first eight months of fiscal year 2018, FPHSA’s collections have exceeded its fees and self-generated revenue budget by \$533,572, or 24%.

View the full report, including management’s response, at www.la.gov.