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## Report Highlights

# Florida Parishes Human Services Authority

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### Why We Conducted This Work

We performed certain procedures at the Florida Parishes Human Services Authority (FPHSA) to evaluate certain controls that FPHSA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2020, through June 30, 2022.

### What We Found

- FPHSA did not ensure the purchase of its new electronic health record system was in accordance with state bid law and agency procedure. This condition occurred because FPHSA personnel inappropriately followed purchasing guidance pertaining to a different type of public entity.
- The prior-report findings related to Weaknesses in Controls over Payroll and Weaknesses in Controls over Accounts Receivable have been resolved by FPHSA management.
- We evaluated the controls and transactions relating to cash, accounts receivable, payroll and personnel, federal grant revenues and expenditures, revenue billings and collections, and the purchase of an electronic health record system. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.

View the full report, including management's response, at [www.la.gov](http://www.la.gov).