



# Report Highlights

## Louisiana Schools for the Deaf and Visually Impaired

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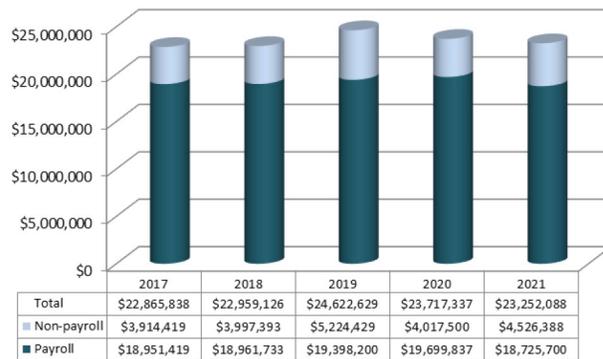
### Why We Conducted This Work

We performed certain procedures at the Louisiana Schools for the Deaf and Visually Impaired (LSDVI) to evaluate certain controls that LSDVI uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2019, through June 30, 2021.

### What We Found

- Of 13,919 Medicaid claims submitted to the Louisiana Department of Health for reimbursement, 890 (6%) claims totaling \$18,780 were denied because they weren't submitted within the 12-month filing limit as required by Medicaid program regulations.
- LSDVI management did not maintain supporting documentation to show that guest stays in on-campus housing were approved and for an appropriate business purpose, and did not ensure that rent was collected, when applicable.
- For the third consecutive engagement, LSDVI did not have adequate controls in place to ensure that complete and accurate inventory records were maintained over the food services inventory.
- LSDVI management did not ensure that purchases made with the LaCarte card were electronically signed off in WORKS, the Bank of America online banking system, in a timely manner and in accordance with LSDVI and state policies.
- As shown in the chart to the right, payroll expenditures made up the majority of LSDVI's expenditures each fiscal year. Per LSDVI management, payroll expenditures decreased in fiscal year 2021 because of a decrease in personnel due to the COVID-19 pandemic, and nonpayroll expenditures increased in fiscal year 2019, mainly due to an increase in capital outlay and repair costs for the replacement of air handling units and the purchase of passenger vans.

**Expenditures – Fiscal Years 2017 through 2021**



Source: Integrated Statewide Information System and LaGov ERP Financial Reports