



Report Highlights

Pinecrest Supports and Services Center

Office for Citizens with Developmental Disabilities,
Louisiana Department of Health

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Why We Conducted This Work

We conducted procedures at Pinecrest Supports and Services Center (Center) to evaluate certain internal controls the center uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period of July 1, 2016, to May 16, 2018.

What We Found

- The Center failed to collect \$48,364 in Medicaid funds billed during the months May 2016 through February 2018 for services provided to 67 residents who were discharged.
- Center management failed to notify the Louisiana Legislative Auditor and the Rapides Parish District Attorney, as required by state law and its own policy, about its knowledge of misappropriations involving two employees who were improperly paid \$5,138.
- The Center incurred \$1,743 in unnecessary charges on its private company gas credit card, consisting of \$1,622 in late fees and \$121 in interest charges during the months July 2016 through January 2018.
- We evaluated controls and transactions relating to cash, movable property, LaCarte purchasing card and controlled billed account expenses, contract expenses, FuelTrac card expenses, Medicaid billing, payroll expenses, and residents' accounts disbursements. Except as noted above, we found that those controls provided reasonable accountability over public funds and compliance with applicable laws and regulations for the period examined.
- We analyzed the Center's revenues, expenses, and census data over the last five fiscal years to identify trends. We obtained explanation for significant variances from management.

Exhibit 1: Fiscal/Census Trends

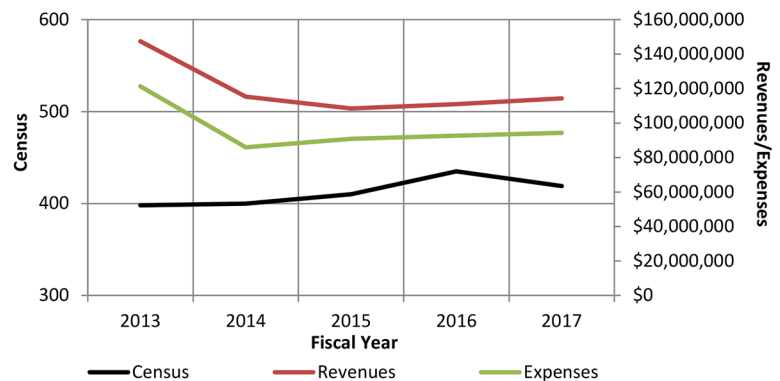
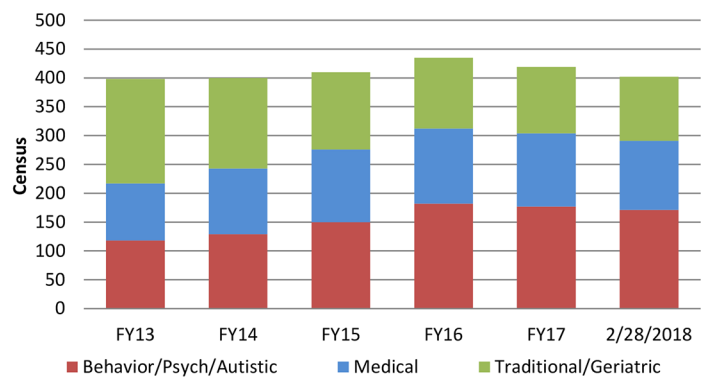


Exhibit 2: Census Distribution, by Population Group per Fiscal Year



Sources: Integrated State-wide Information System/Business Objects Reports and Screen Printouts; OCDD Health Standards Reports