



Report Highlights

Northwest Louisiana Human Services District

Louisiana Department of Health

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Why We Conducted This Work

We conducted procedures at the Northwest Louisiana Human Services District (NLHSD) to evaluate certain controls that NLHSD 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 of July 1, 2015, through May 31, 2017.

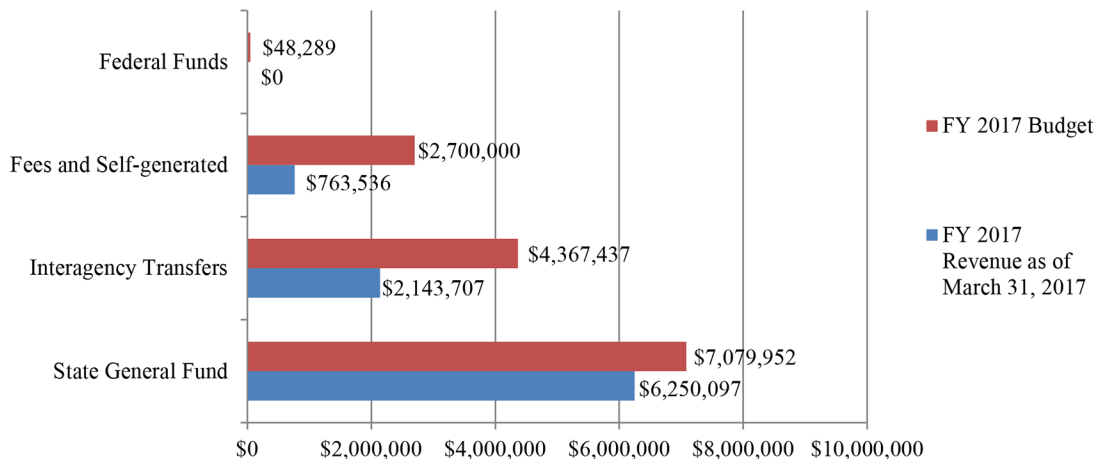
What We Found

We performed procedures on selected controls and transactions and followed up on a prior transition issue related to the way NLHSD delivered services and how services were funded. Our procedures determined:

- NLHSD did not consistently bill Medicaid, Medicare, and private insurance companies in accordance with insurers' contract terms. As a result, NLHSD did not collect all self-generated revenues earned for services provided to its clients. In addition, NLHSD did not attempt to bill clients for claims denied by primary insurers during the period July 1, 2015, through December 31, 2016.
- NLHSD controls over cash receipts for fees, movable property, LaCarte card expenditures, travel expenditures, Fueltrac card expenditures, contract expenditures, and payroll expenditures provide reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

We analyzed budgeted revenues received through March 31, 2017, and obtained explanations from management for significant budget variances. Management provided reasonable explanations.

Revenue - Budget to Actual for Fiscal Year 2017, as of March 31, 2017



Source: 2017 Budget and ISIS Transaction Detail

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