



# Report Highlights

## Department of Children and Family Services

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Audit Control # 80170127  
Financial Audit Services • November 2017

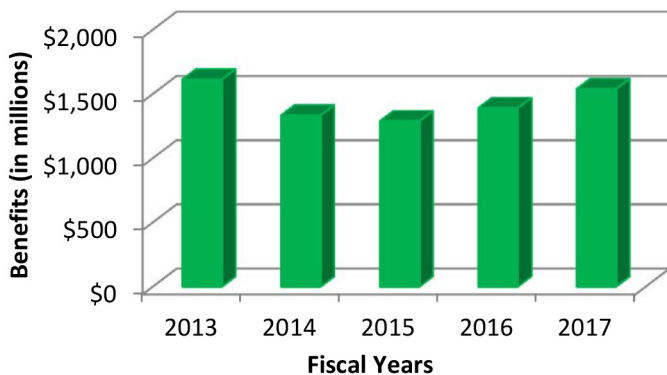
### Why We Conducted This Audit

We performed certain procedures at the Department of Children and Family Services (DCFS) as a part of the audit of the State of Louisiana’s Comprehensive Annual Financial Report, and the Single Audit of the State of Louisiana, as well as to evaluate its accountability over public funds for the period July 1, 2016, through June 30, 2017.

### What We Found

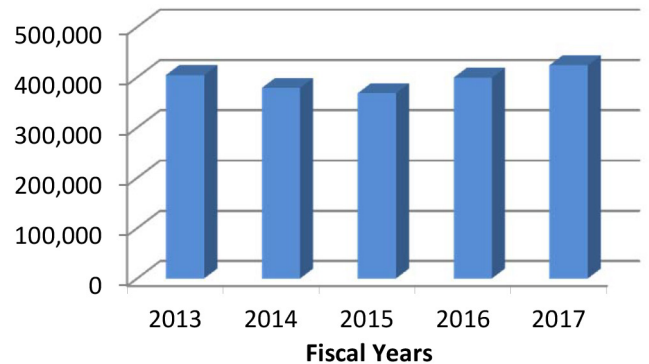
- For the sixth consecutive year, DCFS did not ensure that all documentation required under the federal Temporary Assistance for Needy Families (TANF) program cluster was maintained. DCFS paid the Louisiana Workforce Commission nearly \$456,000 during fiscal year 2017 to perform case management services including documenting and entering work participation hours into the job-tracking system. Our review of 40 “work eligible” client files revealed that 13 (33%) of the files did not contain complete supporting documentation of the clients’ work activity.
- DCFS did not properly bill its indirect costs to three federal programs. The billing error occurred because DCFS inadvertently allocated program costs to incorrect cost pools. The errors resulted in overbilling the Foster Care program by \$28,284, overbilling the Disability Insurance/SSI Cluster by \$990, and under billing the TANF program by \$990.
- In analyzing the financial trends of DCFS SNAP benefits over the past five fiscal years, benefits were higher in fiscal year 2013 due to disaster food stamps issued for Hurricane Isaac. Benefits increased in fiscal year 2016 due to disaster food stamps issued for the March 2016 flooding; and again in fiscal year 2017 for the widespread flooding in August 2016 and tornados that hit New Orleans in February 2017. The average number of households follows the financial trends of SNAP benefits (see chart below right).

#### SNAP Benefits



Source: DCFS Fiscal Year 2013-2017 Annual Fiscal Reports

#### Average Number of SNAP Households



Source: Fiscal Year 2013-2017 DCFS website