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# Report Highlights

## Northeast Delta Human Services Authority

Louisiana Department of Health

Audit Control # 80170034

Financial Audit Services • May 2017

### Why We Conducted This Work

We conducted procedures at the Northeast Delta Human Services Authority (NEDHSA) to evaluate certain controls NEDHSA uses to ensure accurate financial reporting and transparency, compliance with applicable laws and regulations, and overall accountability over public funds for the period of July 1, 2015, through May 4, 2017.

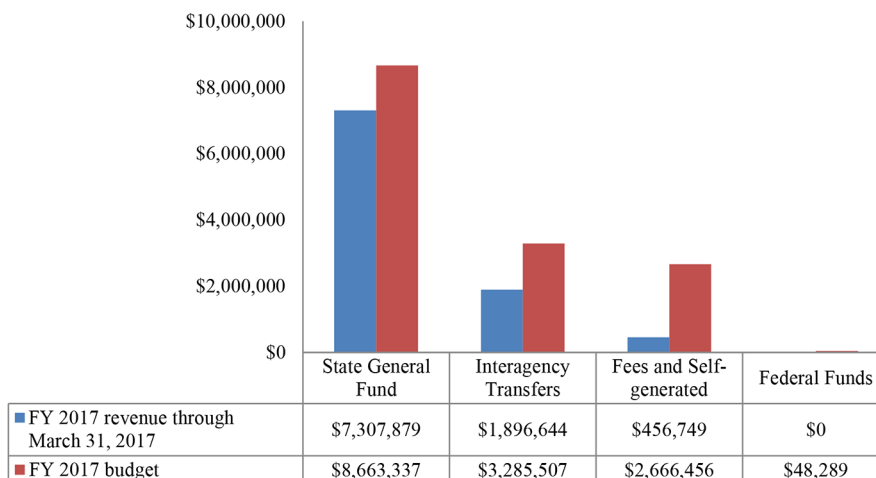
### What We Found

We performed procedures on selected controls and transactions and followed up on prior transition issues relating to the way NEDHSA delivered services and how services were funded. Our procedures determined:

- NEDHSA had \$70,570 of services not billed to individual clients as of April 6, 2017, due to calculation difficulties with the new electronic health record billing system, “Remarkable Health.” The amount not billed has significantly decreased from fiscal year 2015.
- According to NEDHSA management, the authority is not allowed to bill Medicaid for mental health services provided by its seven licensed master social worker employees because these employees lack the clinical credentials required by the Healthy Louisiana Plans.
- NEDHSA’s controls over movable property, LaCarte purchasing card expenditures, travel card expenditures, fuel card expenditures, contracts expenditures, and payroll expenditures provide reasonable assurance of accountability over public funds 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.

#### Revenues - 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](http://www.la.gov).