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Report Highlights

Central Louisiana Human Services District

Audit Control # 80220030
Financial Audit Services • August 2022

Why We Conducted This Work

We performed certain procedures at Central Louisiana Human Services District (CLHSD) to evaluate certain controls that CLHSD uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2020, through June 30, 2022.

What We Found

- We determined that management has resolved the prior-report findings related to Inappropriate System Access and Contract Documents Lack Required Identifying Information.
- For the third consecutive engagement, CLHSD did not bill Medicare and Medicaid in accordance with insurers' contract terms and failed to collect \$160,802 of self-generated revenues billed during the two fiscal years ending June 30, 2022, as of May 13, 2022.
- CLHSD lacked adequate internal controls to ensure that its employees certified and supervisors approved time and attendance records in a timely manner.
- CLHSD failed to comply with its agreement with the Office of Debt Recovery (ODR) for the collection of delinquent debt. CLHSD entered into an Agency Participation Agreement with ODR in January 2020, but failed to implement the responsibilities as outlined in the agreement.
- We evaluated controls and transactions relating to payroll and personnel, revenue billing adjustments, accounts receivable, and information technology access. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.

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