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Report Highlights

Florida Parishes Human Services Authority

Louisiana Department of Health

Audit Control # 80240031
Financial Audit Services • September 2024

Why We Conducted This Work

We performed certain procedures at the Florida Parishes Human Services Authority (FPHSA) to evaluate certain controls that FPHSA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2022, through June 30, 2024.

What We Found

- FPHSA did not maintain adequate controls over payroll processing, which resulted in untimely or lack of certification of time statements by employees and approval of time statements by supervisors. Failure to ensure that employees and supervisors are timely certifying and approving time statements increases the risk that errors and/or fraud could occur and not be detected in a timely manner.
- We determined that management has resolved the prior-report finding related to Failure to Follow Public Bid Law Requirements.
- We performed procedures relating to cash, revenue billings and collections, payroll and personnel, and nonpayroll expenditures. Except for payroll processing, as noted above, we found these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.

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