



# Report Highlights

## Capital Area Human Services District

*Louisiana Department of Health*

MICHAEL J. "MIKE"  
WAGUESPACK, CPA

Audit Control # 80230058  
Financial Audit Services • April 2024

### Why We Conducted This Work

We performed certain procedures at the Capital Area Human Services District (CAHSD) to evaluate certain controls that CAHSD uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2021, through June 30, 2023.

### What We Found

- CAHSD did not timely terminate employee access to its electronic health record (EHR) system or perform adequate monitoring of access in accordance with CAHSD policy. As a result, employees had inappropriate access to the EHR system.
- We determined that management resolved the prior-report finding related to Failure to Follow Public Bid Law Requirements.
- We evaluated controls and transactions relating to information technology access, electronic health record system billing, and cash. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.
- We compared the most current and prior-year financial activity using CAHSD's Annual Fiscal Reports and/or system-generated reports to identify trends and obtained explanations from management for any significant variances.

View the full report, including management's response, at [www.la.gov](http://www.la.gov).