



# Report Highlights

## Department of Children and Family Services

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Audit Control # 80210038  
Financial Audit Services • June 2022

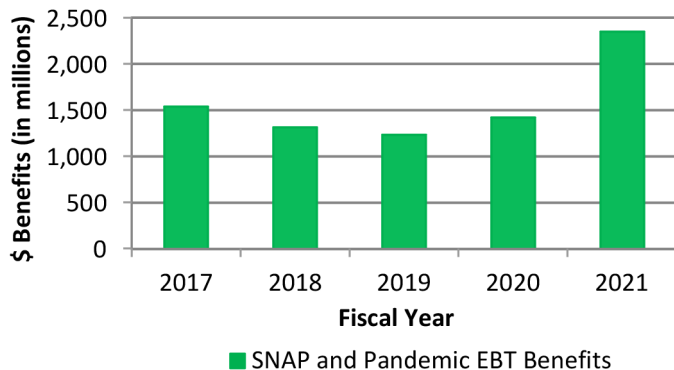
### Why We Conducted This Audit

We performed certain procedures at the Department of Children and Family Services (DCFS) as a part of the Annual Comprehensive Financial Report of the State of Louisiana, the Single Audit of the State of Louisiana, and to evaluate DCFS's accountability over public funds for the period July 1, 2020, through June 30, 2021.

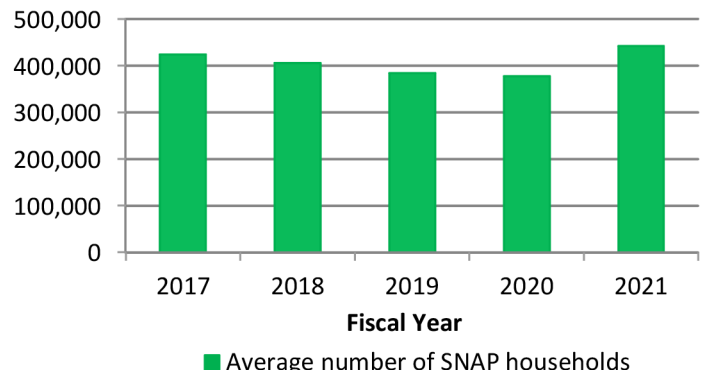
### What We Found

- DCFS did not provide case management services to cash assistance recipients from July 2020 through April 2021 under the Temporary Assistance for Needy Families (TANF) program. Failure to provide case management services resulted in noncompliance with work verification plan requirements, including determining when a TANF recipient is ready to engage in work activities. This is the tenth consecutive year we have reported exceptions with internal controls and compliance related to this TANF requirement.
- DCFS did not have a process in place to ensure \$16 million of TANF grant funds transferred to the Social Services Block Grant (SSBG) were only used for programs or services for children or their families whose income is less than 200% of the poverty level. In addition, the SSBG Post Expenditure Report included all individuals who received services through other federal programs which can be supported with SSBG funds rather than only those individuals who actually received services paid for in whole or in part with SSBG funds, as required.
- DCFS has resolved the prior-year finding related to Control Weakness over Foster Care Subrecipient Monitoring.
- In analyzing the financial trends of DCFS Supplemental Nutrition Assistance Program (SNAP) benefits over the past five fiscal years, benefits decreased in fiscal year 2018 and again in fiscal year 2019 due to decreases in the number of SNAP households. In fiscal year 2020, benefits increased due to Pandemic EBT Food Benefits federal program. Benefits increased significantly in fiscal year 2021 due to an increase in the number of SNAP households, an increase in Pandemic EBT Food Benefits federal program, and the issuance of disaster food stamps related to five federally declared disasters. The average number of SNAP households generally follows the financial trends of SNAP benefits (see chart below right).

SNAP and Pandemic EBT Benefits



Average Number of SNAP Households



Source: Fiscal Year 2017-2021 Annual Fiscal Reports

Source: DCFS LITE System

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