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## Report Highlights

### Imperial Calcasieu Human Services Authority

*Louisiana Department of Health*

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#### Why We Conducted This Work

We performed certain procedures at the Imperial Calcasieu Human Services Authority (ImCal) to evaluate certain controls that ImCal 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

- For the fourth consecutive engagement, ImCal failed to timely submit delinquent patient's account balances to the Office of Debt Recovery (ODR), in accordance with contract terms and internal policy. Additionally, for the second consecutive engagement, employees failed to reconcile patient accounts with ODR records.
- We determined that management has resolved the prior-report findings related to Inaccurate Reporting of Accounts Receivable and Inadequate Controls Over Subrecipient Agreements and Monitoring.
- We performed procedures relating to accounts receivable and contract monitoring. 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 response, at [www.la.gov](http://www.la.gov).