



Report Highlights

Department of Children and Family Services

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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, 2021, through June 30, 2022.

What We Found

In state fiscal year 2022, DCFS had two repeat findings in this report. In total, seven findings were reported, as follows:

- DCFS did not ensure that all work activity supporting documentation for cash assistance recipients was accurate and maintained for hours worked under the Temporary Assistance for Needy Families (TANF) program. This is the eleventh consecutive year we have reported exceptions with internal controls and compliance related to this TANF requirement.
- DCFS did not have a formalized 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. This is the second consecutive year we have reported weaknesses over TANF transfers to SSBG.
- DCFS did not follow established payroll policies and procedures for the certification and approval of time sheets.
- DCFS did not report subawards in compliance with the Federal Funding Accountability and Transparency Act (FFATA) in the FFATA Subaward Reporting System during fiscal year 2022 for the Foster Care - Title IV-E and the TANF program, as required by federal regulations.
- DCFS did not accurately input federal award expenditure information in its financial management system, LaGov, to permit the preparation of the Schedule of Expenditures of Federal Awards without excessive manual processes to identify and correct coding errors.
- DCFS, Fraud and Recovery Unit identified improper activity by one former employee who received benefits under the Supplemental Nutrition Assistance Program and by two former employees who violated department policy as well as state law related to payroll.
- DCFS did not adequately review subrecipient Foster Care invoices submitted by the Office of Juvenile Justice for reimbursement of administrative expenditures to ensure billings were accurately calculated.

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