



# Report Highlights

## Imperial Calcasieu Human Services Authority Louisiana Department of Health

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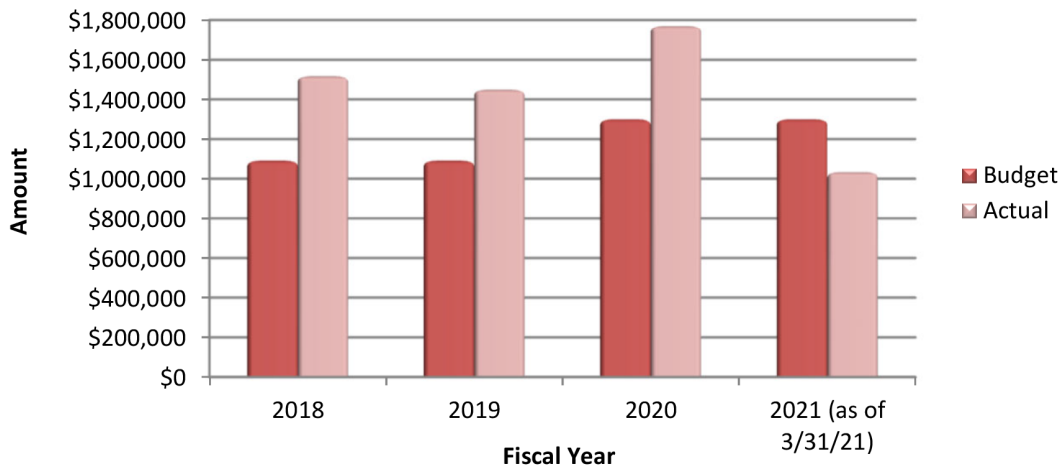
### Why We Conducted This Work

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, 2019, through June 30, 2021.

### What We Found

- For the second consecutive engagement, ImCal did not bill patients in a timely manner, and for the third consecutive engagement, did not perform timely collection procedures.
- For the third consecutive engagement, ImCal does not have adequate procedures in place to accurately report outstanding account receivable balances.
- For the second consecutive engagement, ImCal failed to clearly identify all federal award information to subrecipients at the time of the contract award, as required by federal regulations. Also, ImCal did not perform risk assessments or adequate monitoring.
- We performed procedures relating to the patient billing cycle, accounts receivable, payroll and personnel, and contract monitoring. Except as noted above, we found these controls provided reasonable assurance of accountability over public funds for the period examined.
- We prepared an analysis of fees and self-generated revenues, budget to actual, for fiscal years 2018, 2019, 2020 and 2021 as of March 31, 2021.

**Budget to Actual Trend**



Source: Fiscal year-end 2018-2020 and fiscal year 2021 as of 3/31/21 Monthly Funds and Expenditure Analysis

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