



MICHAEL J. "MIKE"
WAGUESPACK, CPA

Report Highlights

Imperial Calcasieu Human Services Authority

Louisiana Department of Health

Audit Control # 80250048

Financial Audit Services • October 2025

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, 2023, through June 30, 2025.

What We Found

- For the fifth consecutive engagement, ImCal failed to timely submit delinquent patients' account balances to the Office of Debt Recovery in accordance with contract terms and internal policy. Additionally, ImCal failed to timely deliver notices of patient balances to the patients.
- We evaluated controls and transactions relating to accounts receivable, payroll and personnel, and professional services contracts. 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.