



# Report Highlights

## Pinecrest Supports and Services Center

Office for Citizens with Developmental Disabilities,  
Louisiana Department of Health

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Audit Control # 80220028  
Financial Audit Services • May 2022

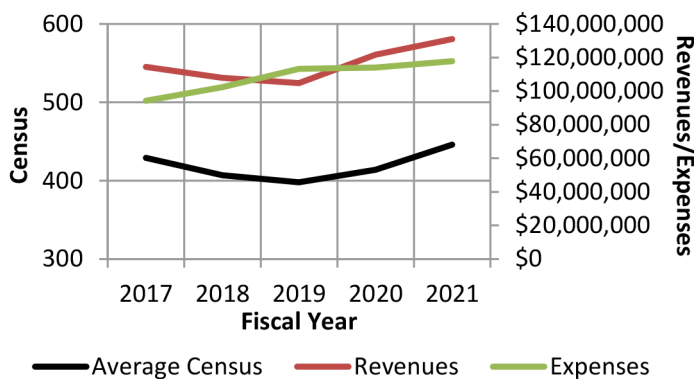
### Why We Conducted This Work

We performed certain procedures at Pinecrest Supports and Services Center (Center) to evaluate certain controls the Center uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period July 1, 2020, through May 9, 2022.

### What We Found

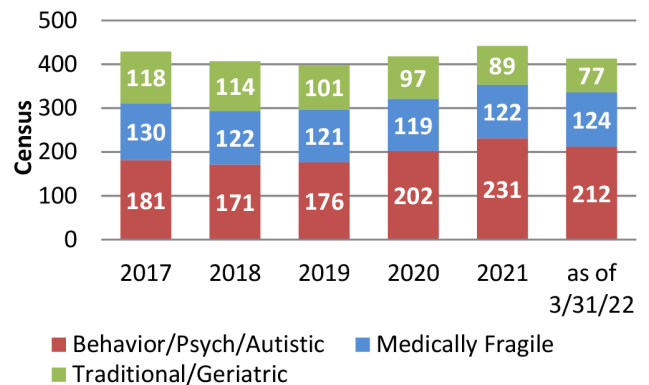
- We evaluated controls and transactions relating to cash, Medicaid billing, purchasing card expenditures, residents' account disbursements, and payroll expenditures. We found that those controls provided reasonable accountability over public funds and compliance with applicable laws and regulation for the period examined.
- We analyzed the Center's revenues, expenses, and census data shown below over the last five fiscal years to identify trends. As shown in Exhibits 1 and 2, revenues have fluctuated in line with the census. In fiscal year (FY) 2018 and FY 2019 the average census declined due to a decrease in admissions and increased efforts to transition more residents out into the community or other private facilities. However, the average census increased over the FY 2017 levels in FY 2020 and FY 2021 due to new admissions and the transfer of residents to the Center from a private facility that closed after Hurricane Laura. Expenses have increased since FY 2018 to meet a requirement by Medicaid requiring increases in the number of direct staff employees to care for the residents.

**Exhibit 1: Fiscal/Census Trends**



Sources: Integrated State-wide Information System Reports;  
Business Objects Reports; Health Standards Reports

**Exhibit 2: Census Distribution by Population Group Per Fiscal Year**



Source: Office of Citizens with Developmental Disabilities  
System Health Standards Reports