



Report Highlights

Northwest Louisiana Human Services District Louisiana Department of Health

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Audit Control # 80210030
Financial Audit Services • May 2021

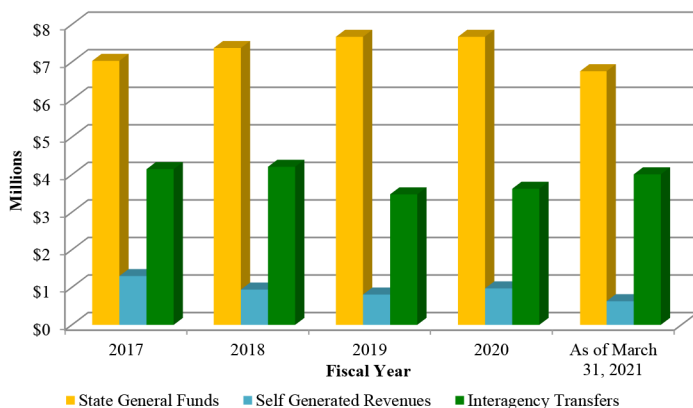
Why We Conducted This Work

We performed certain procedures at the Northwest Louisiana Human Services District (District) to evaluate certain controls that the District uses to ensure accurate financial reporting and transparency, compliance with applicable laws and regulations, and accountability over public funds for the period of July 1, 2019, through May 19, 2021.

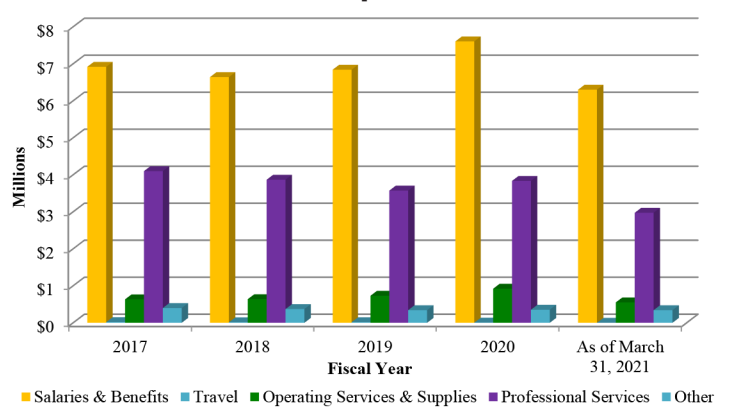
What We Found

- The District failed to timely submit delinquent account balances to the Office of Debt Recovery (ODR) in accordance with agreement terms. The District’s staff has been behind in processing delinquent accounts since fiscal year 2020 and has not submitted any delinquent patient accounts to ODR since May 2019.
- The prior-report findings regarding Not Billing in Accordance with Insurers’ Contract Terms and Subrecipient Determinations Not Properly Made have been resolved by District management.
- We evaluated controls and transactions relating to cash, accounts receivable, purchasing card and controlled billed account expenses, Fueltrac card expenses, contract expenses, revenue billings, and payroll expenses. Except as noted above, these controls provided reasonable assurance of accountability over public funds and compliance with applicable laws and regulations for the period examined.
- We compared the most current and prior-year financial activity using the District’s Annual Fiscal Reports and/or system-generated reports and obtained explanations from the District’s management for any significant variances.
- Total revenues have been in line with expenses over the last five fiscal years ending June 30, 2021, as of March 31, 2021. In fiscal year 2020, salaries and benefits increased mainly due to market rate salary adjustments, an increase in overtime payments for staffing of a COVID shelter, leave pay-outs for employees retiring, and the filling of staff vacancies.

Five-Year Revenue Trend



Five-Year Expense Trend



Source: Integrated Statewide Information System 2G15 Reports

View the full report, including management’s response, at www.la.gov.