



## Report Highlights

### Central Louisiana Human Services District

*Louisiana Department of Health*

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### Why We Conducted This Work

We performed certain procedures at the Central Louisiana Human Services District (CLHSD) to evaluate certain controls that CLHSD uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and accountability over public funds for the period July 1, 2022, through May 28, 2024.

### What We Found

- For the second consecutive engagement, CLHSD lacked adequate internal controls to ensure that its employees certified and supervisors approved time and attendance records in a timely manner.
- We determined that management has resolved the prior-report findings related to Not Billing in Accordance with Insurers' Contract Terms and Failure to Comply with Office of Debt Recovery Agreement.
- We evaluated controls and transactions relating to payroll and personnel, revenue billings, and accounts receivable. 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](http://www.la.gov).