



Report Highlights

South Central Louisiana Human Services Authority

Louisiana Department of Health

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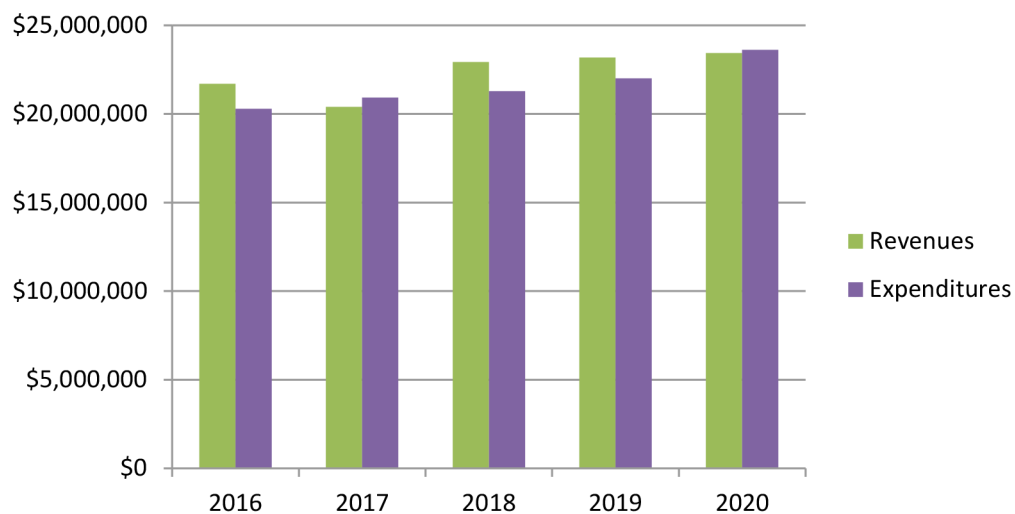
Why We Conducted This Work

We performed certain procedures at the South Central Louisiana Human Services Authority (SCLHSA) to evaluate certain controls that SCLHSA uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide accountability over public funds for the period July 1, 2019, through June 30, 2021.

What We Found

- We evaluated controls and transactions relating to revenue billings, federal grant revenues and expenditures, payroll and personnel, and public assistance expenditures. We found 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 SCLHSA's Annual Fiscal Reports and system generated reports to identify trends and obtained explanations from management for any significant variances.
- In analyzing financial trends over the past five fiscal years, revenues and expenditures for fiscal years 2016 through 2020 are shown below. Revenues remained steady from fiscal years 2018 to 2020 but expenditures over the same period increased primarily due to increases in SCLHSA's retirement and pension benefit obligations.

Five-Year Trend – Revenues and Expenditures



Source: Annual Fiscal Reports

View the full report at www.lla.la.gov.