



# Report Highlights

## Central Louisiana Supports and Services Center

### Louisiana Department of Health

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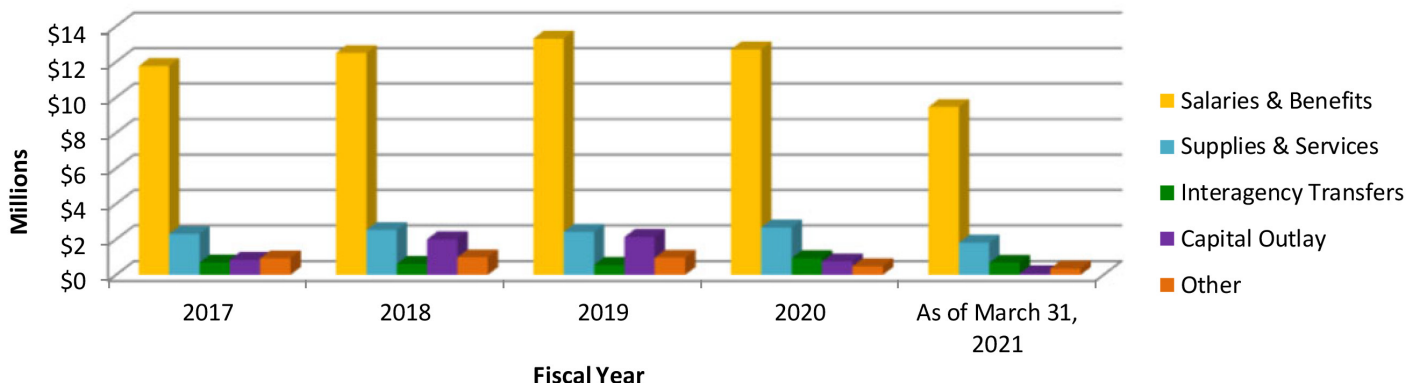
## Why We Conducted This Work

We conducted procedures at the Central Louisiana Supports and Services Center (Center) to evaluate certain internal controls the Center uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period of July 1, 2019, through May 24, 2021.

## What We Found

- The Center failed to maintain accurate annual and sick leave balances for the director of administration after he retired under the Teachers' Retirement System of Louisiana on January 26, 2020, and was rehired the next day under the Louisiana State Employees' Retirement System. The director's annual and sick leave balances were overstated by 253 and 4,799 hours respectively, as of March 24, 2021. The Center has corrected the director's annual and sick leave balances.
- The prior-report finding regarding Human Rights Committee Not In Compliance with Federal Regulations has been resolved by District management.
- We evaluated controls and transactions relating to purchasing card expenditures, Medicaid billings, residents' accounts activity, and payroll expenditures. 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.
- Based on a five-year analysis of expenditures as of March 31, 2021, salaries and benefits make up the majority of the Center's expenditures. Salaries and benefits increased in fiscal years 2018 and 2019 mainly due to merit increases; and decreased in fiscal year (FY) 2020 when instructional staff remained under the Louisiana Department of Education and information technology staff moved under the Office of Technology Services, after the Center transferred under the Louisiana Department of Health in January 2020. Capital outlay costs increased in FY18 and FY19 due to a \$2.2 million Global Infrastructure Project approved by state legislation for several small projects, such as building a structure for the security guard, updating the card access entrances, updating the girl's old dorms, and replacing the roof on the transitional family life center facility.

### Five-Year Expenditure Trends



Source: ISIS Report 2G15

View the full report, including management's response, at [www.la.gov](http://www.la.gov).