



# Report Highlights

## Department of Children and Family Services

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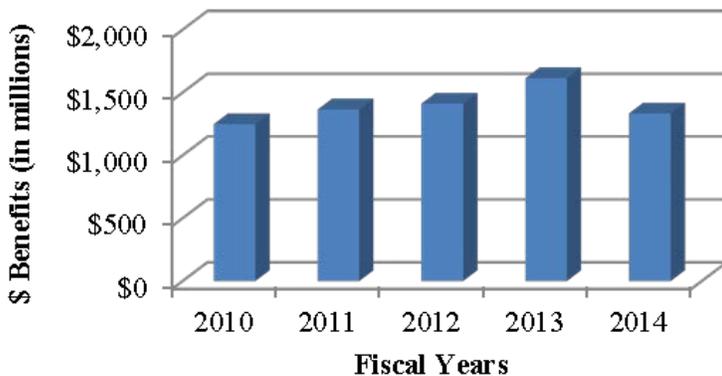
### Why We Conducted This Audit

We performed certain audit procedures at the Department of Children and Family Services (DCFS) as a part of the audit of the state of Louisiana’s financial statements and the Single Audit of the State of Louisiana, and to evaluate its accountability over public funds for the period July 1, 2013 through June 30, 2014.

### What We Found

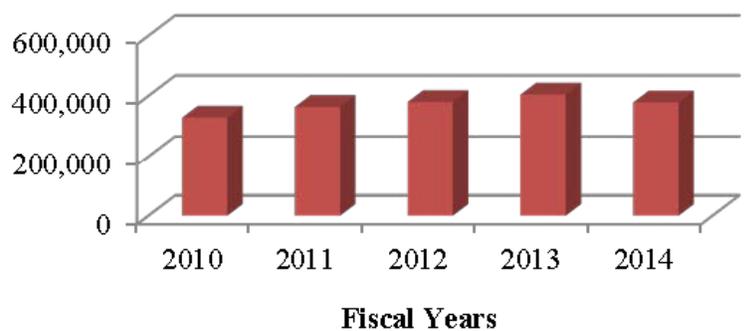
- For the third consecutive year, DCFS did not have all required “work verification” documentation for clients receiving benefits under the federal Temporary Assistance to Needy Families (TANF) program.
- For the second consecutive year, DCFS did not have all required eligibility documentation for clients receiving benefits under the federal TANF program.
- DCFS identified thefts totaling more than \$150,000 by former employees in its Bureau of Audit and Compliance Services.
- DCFS’s Fraud and Recovery Unit identified improper activity by five of its former employees who received \$43,529 in benefits from the Supplemental Nutrition Assistance Program (SNAP) and Child Care Assistance Payments.
- DCFS did not perform periodic reviews of payment rates for \$2.6 million in Foster Care maintenance payments made to the Office of Juvenile Justice.
- DCFS overcharged \$42,578 in payroll costs to two federal programs and undercharged payroll costs to Child Welfare programs by the same amount.

#### SNAP Benefits



Source: Fiscal year 2010-2014 Annual Fiscal Reports

#### Average Number of SNAP Households



Source: Fiscal year 2010-2014 DCFS website

In analyzing financial trends of DCFS SNAP benefits over the past five years, benefits remained fairly consistent between 2010 and 2012. However, in 2013, benefits increased due to disaster food stamps issued for Hurricane Isaac. In 2014, benefits decreased because of no significant disaster-related activity and the conclusion of American Recovery and Reinvestment Act benefits, which started in 2009 (see chart above left). The average number of households follows the financial trends of SNAP benefits (see chart above right).

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