



Report Highlights

Northwest Louisiana Human Services District

Department of Health and Hospitals

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Why We Conducted This Work

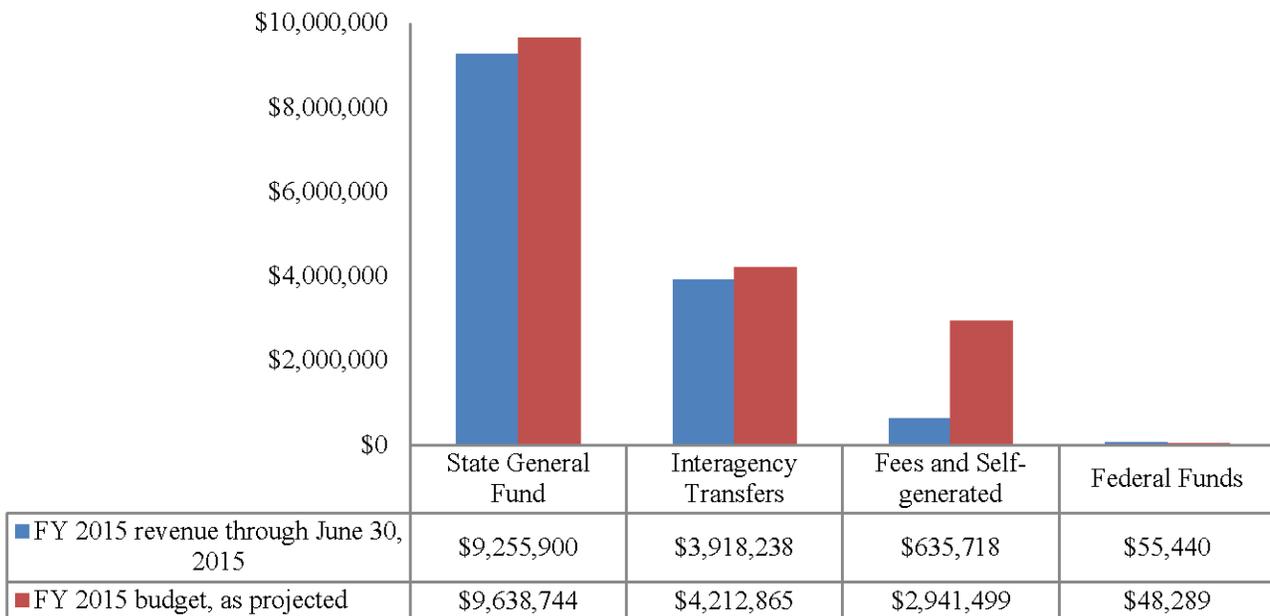
We conducted procedures at the Northwest Louisiana Human Services District (NLHSD) to evaluate certain internal controls NLHSD uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and provide overall accountability over public funds.

What We Found

We performed procedures on selected controls and transactions focusing on NLHSD’s participation in the Louisiana Behavioral Health Partnership, which changed the way NLHSD delivered services, and how the services were funded. Our procedures determined:

- NLHSD has adequate controls over cash receipts for fees, revenue billings and receivables, movable property, LaCarte expenditures, non-payroll expenditures, payroll expenditures, and for complying with state regulations over these areas.
- NLHSD did not meet its self-generated budget for fiscal year 2015. NLHSD only collected approximately 21.6% of its annual fiscal year 2015 budget. NLHSD does not set its own budget for self-generated revenue. The budget was set by the Department of Health and Hospitals. The inability to meet the self-generated budget could negatively impact the delivery of needed services.

Revenue - Budget to Actual for Fiscal Year 2015



Source: 2015 Budget and ISIS Transaction Detail