



Report Highlights

Central Louisiana State Hospital Department of Health and Hospitals

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Why We Conducted This Work

We conducted procedures at Central Louisiana State Hospital (hospital) to evaluate certain internal controls the hospital uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and overall accountability over public funds for the period of July 1, 2014, to April 18, 2016.

What We Found

We evaluated controls and transactions relating to movable property, contracts, travel expenditures, LaCarte purchase card expenditures, payroll expenditures, patients' accounts disbursements, patient billings, cash, and information technology access. We found that those controls provided reasonable accountability over public funds and compliance with applicable laws and regulations for the period examined.

We analyzed the hospital's revenues, expenses, and census data over the last five fiscal years and compared the most current and prior-year financial activity using the hospital's financial information. As shown in the exhibits below, state funding has fluctuated over the past five years based on the availability of federal Medicaid funds. There was a decline in the census count in fiscal year 2012 when the hospital was separated from Mental Health Area C. In fiscal year 2013, the census count increased when the Southeast Louisiana Hospital in Mandeville closed and its patients were transferred to the Central Louisiana State Hospital in Pineville, and the hospitals were consolidated under the Office of Behavioral Health. Total revenues and expenses have been consistent with changes in the census.

Exhibit 1: Five-Year Revenue Trend

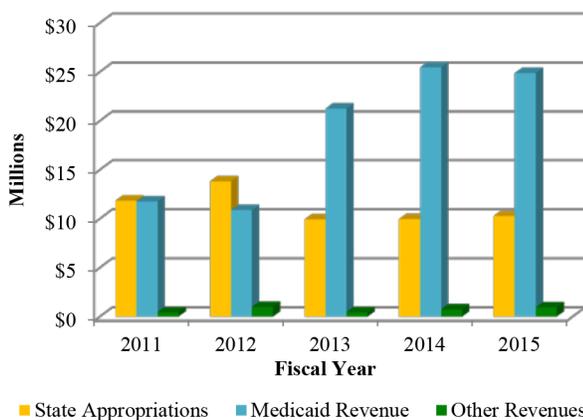
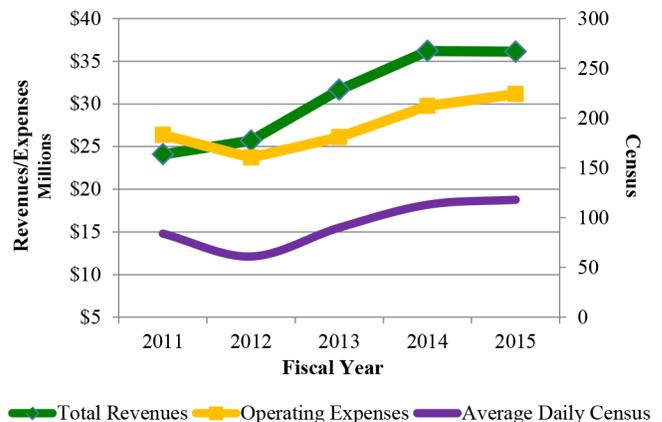


Exhibit 2: Fiscal/Census Trends



Source: Business Objects Financial Reports and Patient Information Program Population Movement Reports