

CAPITAL AREA HUMAN SERVICES DISTRICT  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED MAY 4, 2011

**LEGISLATIVE AUDITOR  
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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Five copies of this public document were produced at an approximate cost of \$13.60. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at [www.la.la.gov](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 5852 or Report ID No. 80110057 for additional information.

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Our procedures at the Capital Area Human Services District (CAHSD) for the period July 1, 2009, through April 12, 2011, disclosed the following:

- No findings involving internal control and its operations that are necessary to bring to management's attention were identified.
- No findings of noncompliance with applicable laws and regulations or other matters that are required to be reported were identified.

This report is a public report and has been distributed to state officials. We appreciate the CAHSD's assistance in the successful completion of our work.

### **Background**

CAHSD was created by the Louisiana Legislature to provide direct access to community-based services for citizens living with mental illness, developmental disabilities and/or addictive disorders. CAHSD includes the seven parishes of Ascension, East Baton Rouge, East Feliciana, Iberville, Pointe Coupee, West Baton Rouge, and West Feliciana.

CAHSD is governed by a board of 17 members. The executive director oversees the operations of the authority and is responsible for the administration and management of all aspects of the authority.

The Department of Health and Hospitals is responsible for policy, development, implementation, and monitoring of the statewide human services system to assure the provision of the delivery of services funded by appropriations from the state.

### **Philosophy**

CAHSD is committed to the philosophy that all individuals are valuable members of the community, and it exists to support each client, to the full extent that resources permit, to live productively in the location and environment of their choosing, within appropriate and fiscally responsible parameters. The services and supports provided by CAHSD are those determined by the client to be important to their successful integration into the community. CAHSD staff works with the client as a unified team to facilitate individuals in attaining their goals.

### **Vision**

The CAHSD network will provide local access to best practices that respond to the unique needs of individuals living in CAHSD communities.

### **Mission**

It is CAHSD's mission to improve the availability and quality of supports to enhance each individual's quality of life.

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

April 12, 2011

**CAPITAL AREA HUMAN SERVICES DISTRICT  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA**  
Baton Rouge, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Capital Area Human Services District (CAHSD) for the period from July 1, 2009, through April 12, 2011.

- Our auditors obtained and documented a basic understanding of the CAHSD operations and system of internal controls through inquiry, observation, and review of its policies and procedures documentation, including a review of the related laws and regulations applicable to CAHSD.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the CAHSD annual fiscal reports and/or system-generated reports and obtained explanations from its management of any significant variances.
- Our auditors reviewed the status of the finding identified in the prior engagement. In our prior report on the CAHSD, dated August 12, 2009, the finding reported that related to a payroll internal control weakness has been resolved by management.
- Based on the documentation of the CAHSD controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to cash, movable property, payroll expenditures, certain non-payroll expenditures, and inventory.

Based on the application of these procedures, we found no matters that require disclosure in this report. Our procedures were more limited than would be necessary to give an opinion on internal control and on compliance with laws, regulations, policies, and procedures governing financial activities.

The Annual Fiscal Report of CAHSD was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The CAHSD accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

This report is intended for the information and use of CAHSD, its management, others within the entity, the Department of Health and Hospitals, and the Louisiana Legislature and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Daryl G. Purpera".

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

AHC:WDG:EFS:THC:dl

CAHSD 2011