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## Report Highlights

# Central Louisiana State Hospital

Office of Behavioral Health

Department of Health and Hospitals

Audit Control # 80140029

Financial Audit Services • April 2014

## Why We Conducted This Audit

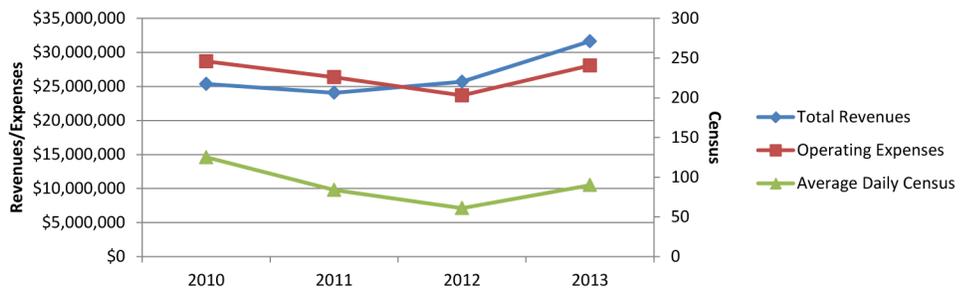
We conducted certain procedures at Central Louisiana State Hospital (hospital) to evaluate its accountability over public funds for the period July 1, 2012, through April 14, 2014.

## What We Found

We evaluated controls and transactions relating to procurement cards, patient accounts, patient billing, movable property, payroll expenditures, professional services contracts, and Integrated Statewide Information System user access. We found those controls provide reasonable accountability over public funds.

We compared current and prior year financial information and determined the changes in accounts to be reasonable.

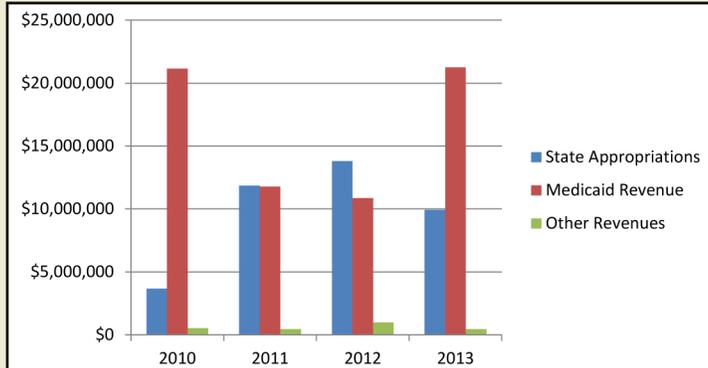
As shown on the chart on the right, the hospital's census figures have fluctuated based on the consolidation of hospitals under the Office of Behavioral Health. The Southeast Louisiana Hospital in Mandeville closed and its patients were transferred to the Central Louisiana State Hospital in Pineville increasing the bed capacity at the Pineville site. Total revenues and operating expenses have increased as a result.



Source: Financial System Reports and medical census data

As shown in the graph, state funding has fluctuated based on the availability of federal Medicaid funds.

Source: Financial System Reports



View the full report at [www.lla.la.gov](http://www.lla.la.gov).