



# Report Highlights

## Department of Children and Family Services

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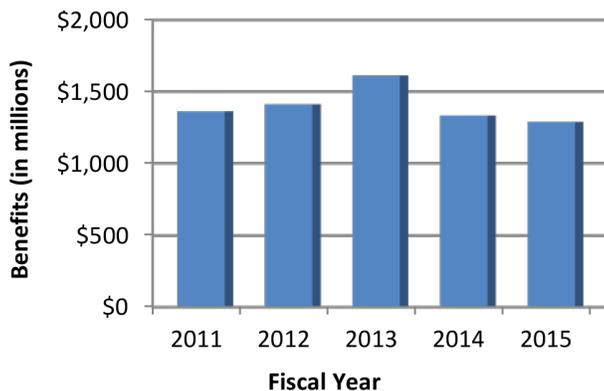
### Why We Conducted This Audit

We performed certain procedures at the Department of Children and Family Services (DCFS) as a part of the audit of the state of Louisiana's Comprehensive Annual Financial Report, the Single Audit of the State of Louisiana, and to evaluate its accountability over public funds for the period July 1, 2014, through June 30, 2015.

### What We Found

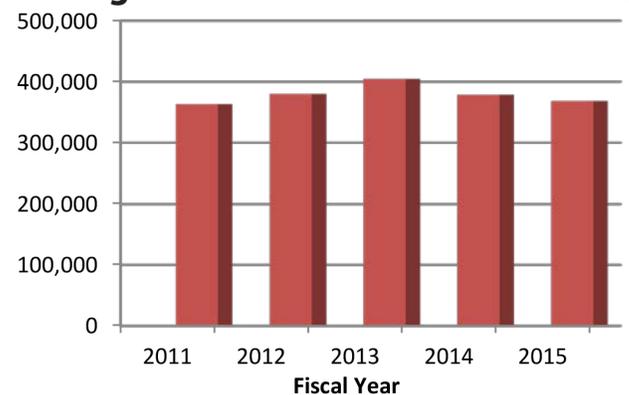
- For the fourth consecutive year, DCFS did not have all required “work verification” documentation for clients receiving benefits under the federal Temporary Assistance for Needy Families (TANF) program.
- For the third consecutive year, DCFS did not have all required eligibility documentation for clients receiving benefits under the federal TANF program.
- DCFS’s Fraud and Recovery Unit identified improper activity by four of its former employees who received \$45,536 in benefits from the Supplemental Nutrition Assistance Program (SNAP).
- DCFS did not ensure that accurate and complete information was entered into the automated data processing system (LAMI), which is used for SNAP eligibility determination and benefit computation.
- DCFS did not review child care provider transactions with high occurrences of children checking-in and out for previous days’ attendance to identify potential improper payments in the Child Care Assistance Program (CCAP).
- DCFS did not ensure that certain program payments charged to the Foster Care program were authorized and supported prior to payment.
- DCFS did not include a procedure for re-allocating eligible expenses in its Cost Allocation Plan (CAP) and errors were noted in the CAP steps.

#### SNAP Benefits



Source: Fiscal year 2011-2015 Annual Fiscal Reports

#### Average Number of SNAP Households



Source: Fiscal year 2011-2015 DCFS website

In analyzing financial trends of DCFS SNAP benefits over the past five fiscal years, benefits remained fairly consistent between fiscal years 2011 and 2012. However, in fiscal year 2013, benefits increased due to disaster food stamps issued for hurricane Isaac. In fiscal year 2014, benefits decreased by the disaster food stamps issued in the prior year and also due to the conclusion of American Recovery and Reinvestment Act benefits, which started in fiscal year 2009 (see chart above left). In fiscal year 2015, benefits decreased slightly due to natural fluctuation in SNAP participation. The average number of households follows the financial trends of SNAP benefits (see chart above right).

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