

FLORIDA PARISHES HUMAN SERVICES AUTHORITY  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA



PROCEDURAL REPORT  
ISSUED MAY 23, 2012

**LOUISIANA LEGISLATIVE AUDITOR  
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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

May 1, 2012

**FLORIDA PARISHES HUMAN SERVICES AUTHORITY  
DEPARTMENT OF HEALTH AND HOSPITALS  
STATE OF LOUISIANA**  
Amite, Louisiana

As required by Louisiana Revised Statute 24:513, we conducted certain procedures at the Florida Parishes Human Services Authority (FPHSA) for the period from July 1, 2010, through May 1, 2012.

- Our auditors obtained and documented a basic understanding of the FPHSA 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 FPHSA.
- Our auditors performed analytical procedures consisting of a comparison of the most current and prior year financial activity using the FPHSA annual fiscal reports and/or system-generated reports and obtained explanations from its management of any significant variances.
- Based on the documentation of the FPHSA controls and our understanding of related laws and regulations, procedures were performed on selected controls and transactions relating to significant contracts and procurement activities, including procedures for negotiation and vendor selection; determination of contractor responsibility; competitive selection procedures; minimum contract content; required contract approvals and signatures; termination or non-renewal procedures; specific contract deliverables; and contract monitoring requirements.

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 FPHSA was not audited or reviewed by us, and, accordingly, we do not express an opinion on this report. The FPHSA 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 FPHSA, 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 that reads "Daryl G. Purpera". The signature is written in a cursive style with a large initial "D".

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

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