



Report Highlights

Imperial Calcasieu Human Services Authority

Department of Health and Hospitals

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Audit Control # 80150046

Financial Audit Services • May 2015

Why We Conducted This Audit

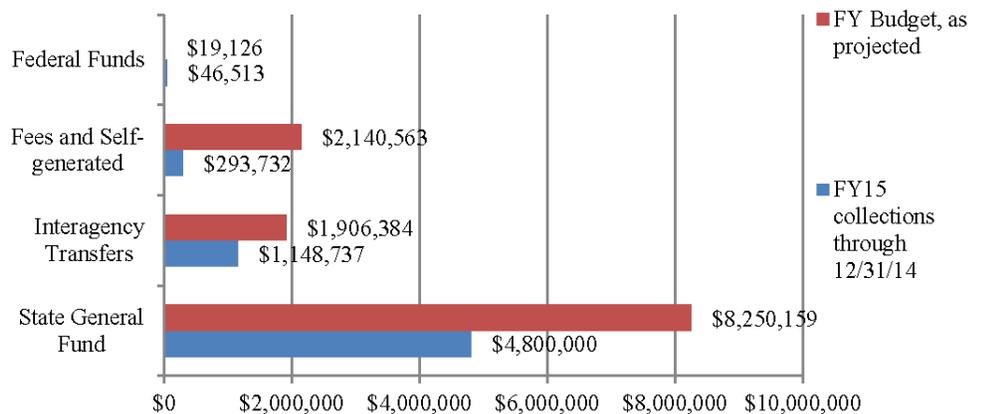
We conducted procedures at the Imperial Calcasieu Human Services Authority (ImCal) to evaluate certain internal controls ImCal uses to ensure accurate financial reporting, compliance with applicable laws and regulations, and to provide overall accountability over public funds.

What We Found

We performed procedures on selected controls and transactions focusing on ImCal’s participation in the Louisiana Behavioral Health Partnership (LBHP), which changed the way ImCal delivered services and how the services were funded. Our procedures determined:

- Eligibility certifications for clinical assessments are not performed timely by the contracted third-party assessor. The approval process, as required under LBHP, takes from 60-90 days from initial assessment to approval. Delays in providing needed services for this at-risk population could increase the burden of seeking treatment or deter clients from treatment altogether.
- ImCal did not award the 1915(i)-Only waiver program for individuals who may have qualified. Patients who may not qualify for behavioral health services under Medicaid due to financial qualifications may qualify under the 1915(i)-Only waiver program.
- ImCal has not performed an adequate reconciliation of claims collections to accounting records and client files due to needed improvements in the Magellan information provided to ImCal.
- ImCal is not adequately tracking or collecting accounts receivable. ImCal has no report that provides a complete listing of accounts receivable, when billings/claims were sent, or the ages of the balances. Private-pay patient claims are not timely or consistently billed.
- ImCal may not successfully meet its self-generated budget for fiscal year 2015. ImCal had only collected approximately 14% of its annual fiscal year 2015 budget through December 31, 2014. ImCal does not set its own budget for self-generated revenue. The budget was determined by DHH.
- ImCal has adequate controls over cash receipts for fees; payroll and nonpayroll expenditures; movable property; and for complying with state regulations over these areas.

Budget to Actual for Fiscal Year 2015



Source: 2015 Budget and ISIS Transaction detail