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Report Highlights

Capital Area Human Services District

Department of Health and Hospitals

Audit Control # 80130030
Financial Audit Services • August 2013

Why We Conducted This Audit

We conducted certain procedures at Capital Area Human Services District (CAHSD) to evaluate its accountability over public funds for the period of July 1, 2011, through June 30, 2013.

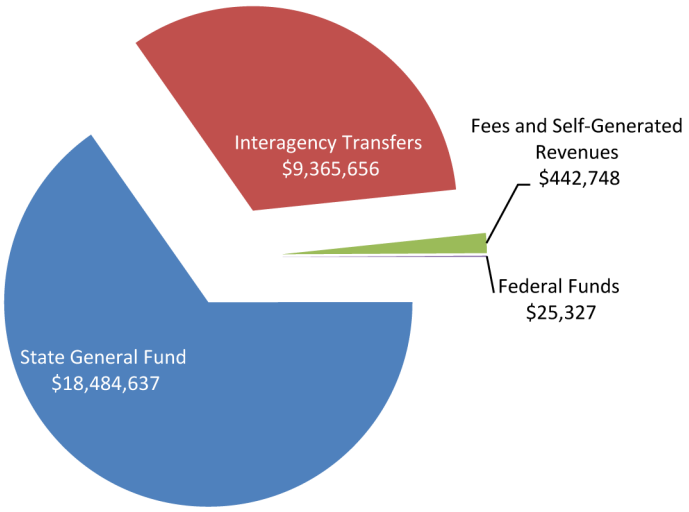
What We Found

We evaluated controls and compliance relating to revenues and receivables and certain nonpayroll expenditures. We found those controls provide reasonable accountability over public funds for the period examined. We compared the most current and prior year financial information and determined the changes in accounts to be reasonable.

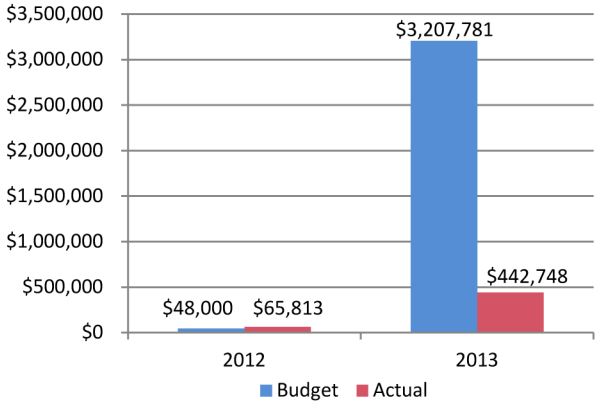
CAHSD receives revenues from various sources.

Chart and Graph Sources: ISIS Reports at June 30, 2012, and June 30, 2013

2013 Means of Financing - Actual



Fees and Self-Generated Budget to Actual Revenues



Based on our understanding of the recent implementation of the Louisiana Behavioral Health Partnership and concerns raised by CAHSD management during this engagement, procedures were performed on implementation and transition issues experienced by CAHSD and three other human services districts/authorities. A separate informational audit, *Louisiana Behavioral Health Partnership, Experience of Four Human Services Districts/Authorities During Implementation and Transition*, was issued on August 14, 2013, detailing our procedures and observations. The report noted, in part, that budgeted amounts for self-generated revenue had been significantly increased from the prior year but not attained as shown in the graph on the left.

View the full report at **www.lla.la.gov**.