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Report Highlights

Pinecrest Supports and Services Center

Office for Citizens with Developmental Disabilities

Department of Health and Hospitals

Audit Control # 80140023

Financial Audit Services • June 2014

Why We Conducted This Audit

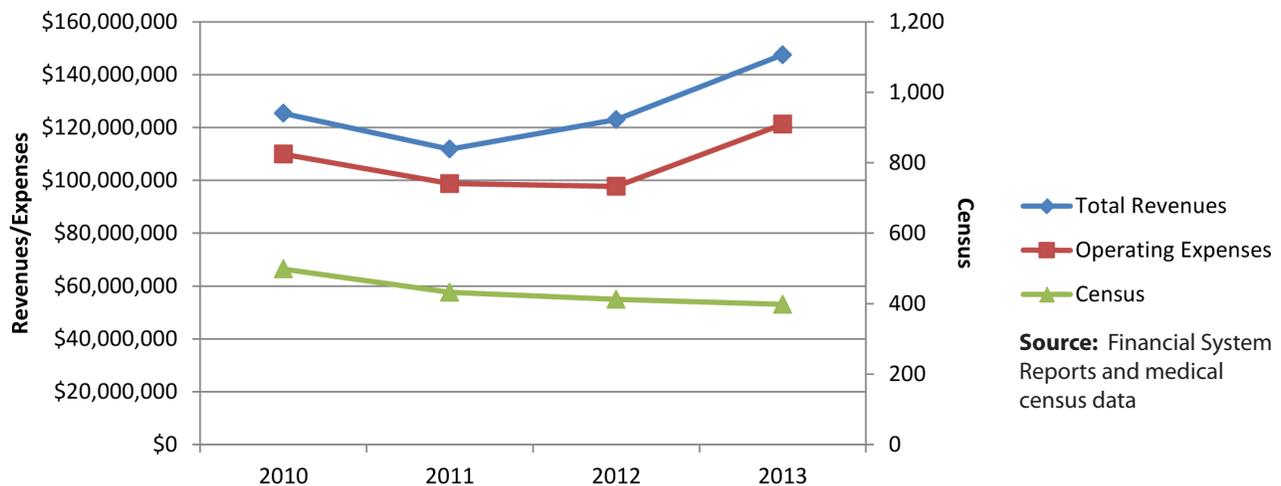
We conducted certain procedures at the Pinecrest Supports and Services Center (center) to evaluate its accountability over public funds for the period July 1, 2012, through April 14, 2014.

What We Found

We evaluated controls and transactions relating to procurement cards, client accounts and billings, 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 in the chart below, the center's census has decreased as more clients transition into the community. The increase in fiscal year 2013 revenues and expenditures was due to the temporary care of clients from two facilities that were later privatized. Approximately 95% of fiscal year 2013 revenues were federal Medicaid receipts.



During the last two years, the center has reported an increase in the number of damaged or stolen client items with an estimated replacement value totaling \$2,500. Title 50 of the Louisiana Administrative Code requires that property of clients damaged or stolen by others must be replaced by the center. The center has represented that it is increasing its police presence to mitigate future losses.

View the full report at www.la.gov.