

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



PROCEDURAL REPORT
ISSUED APRIL 14, 2010

**LEGISLATIVE AUDITOR
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Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report has been made available for public inspection at the Baton Rouge office of the Legislative Auditor and at the office of the parish clerk of court.

This document is produced by the Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. Five copies of this public document were produced at an approximate cost of \$14.60. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's Web site at www.la.la.gov. When contacting the office, you may refer to Agency ID No. 7352 or Report ID No. 80100012 for additional information.

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA

March 2, 2010

**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 for the period from July 1, 2008, through March 2, 2010. Our procedures included (1) a review of the authority's internal controls; (2) tests of financial transactions; (3) tests of adherence to applicable laws, regulations, policies, and procedures governing financial activities; and (4) a review of compliance with prior year report recommendations. 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.

Specifically, we interviewed authority management and selected personnel and evaluated selected documents, files, reports, systems, procedures, and policies, as we considered necessary.

The Annual Fiscal Report of the Florida Parishes Human Services Authority was not audited or reviewed by us, and, accordingly, we do not express an opinion on that report. The authority's accounts are an integral part of the State of Louisiana's financial statements, upon which the Louisiana Legislative Auditor expresses opinions.

In our prior report on the Florida Parishes Human Services Authority, dated June 18, 2008, we reported findings relating to insufficient control over receipts and noncompliance with state movable property regulations. Those findings have been resolved by management.

Based on the application of the procedures referred to previously, we found no matters that require disclosure in this report.

In addition, we have included a Budgetary Comparison Schedule, which was prepared from data in the Integrated Statewide Information System (ISIS), the state's accounting system. This schedule is presented as additional information, but has not been subjected to auditing procedures.

This report is intended solely for the information and use of the authority and its management 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, stylized initial "D".

Daryl G. Purpera, CPA
Legislative Auditor - Elect

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BUDGETARY COMPARISON SCHEDULE

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UNAUDITED

**DEPARTMENT OF HEALTH AND HOSPITALS
AGENCY 301 - FLORIDA PARISHES HUMAN SERVICES AUTHORITY**

**Budgetary Comparison Schedule
For the Fiscal Year Ended June 30, 2009**

APPROPRIATED REVENUES:

	TOTAL BEFORE ADJUSTMENTS	AGENCY ADJUSTMENTS	ADJUSTED TOTAL	REVISED BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
State general revenue	\$12,723,388		\$12,723,388	\$12,723,388	
Federal aid	10,513		10,513	11,100	(\$587)
General fund - SGR	102,350		102,350	104,428	(2,078)
General fund - IAT	9,059,714		9,059,714	10,043,971	(984,257)
Overcollections fund	14,250		14,250	14,250	
Total Appropriated Revenues	\$21,910,215	NONE	\$21,910,215	\$22,897,137	(\$986,922)

APPROPRIATED EXPENDITURES:

	FLORIDA PARISHES HUMAN SERVICES AUTHORITY	TOTAL
Travel/training	\$111,461	\$111,461
Operating services	1,019,634	1,019,634
Supplies	2,970,602	2,970,602
Professional services	356,015	356,015
Other charges	16,371,648	16,371,648
Capital outlay	55,636	55,636
Interagency transfers	845,920	845,920
Auxiliary program	8,132	8,132
Total appropriated expenditures before adjustments	21,739,048	21,739,048
System adjustments	(2,066)	(2,066)
Total Appropriated Expenditures	21,736,982	21,736,982
Revised Budget	22,897,137	22,897,137
Variance Favorable (Unfavorable)	\$1,160,155	\$1,160,155

NOTE: This schedule was prepared using information from the Integrated Statewide Information System (ISIS), the state's accounting system.

Additional detail is available on request.

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